

# **Town of Buena Vista**

## **2016 Proposed Budget**

By:

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Dixon Villers, Fire Chief

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## BUDGET SUBMITTAL LETTER

### Town of Buena Vista

Honorable Mayor, Town Board Members and Citizens of Buena Vista, Colorado:

The 2016 Budget presented before you reflects a balanced approach to revenues and expenditures for all funds. Although needs typically exceed the availability of resources, the budget manages to accomplish the priorities of the Board of Trustees, staff, the community, and maintains the current level of service. The budget is a living document that serves as a planning tool for the upcoming year. The board and staff refer to the budget all year to plan and execute the priorities of the community.

The following is a table of basic statistics for the town budget.

| General Fund       | 2016 Amount |
|--------------------|-------------|
| Beginning Balance: | \$1,539,215 |
| Revenues:          | \$3,221,908 |
| Expenditures:      | \$3,203,074 |
| Transfer Out:      | -\$571,000  |
| Ending Balance:    | \$987,049   |

| Water Fund         | 2016 Amount |
|--------------------|-------------|
| Beginning Balance: | \$2,619,029 |
| Revenues:          | \$1,712,326 |
| Expenditures:      | \$1,726,830 |
| Ending Balance:    | \$2,604,525 |

| Conservation Trust Fund | 2016 Amount |
|-------------------------|-------------|
| Beginning Balance:      | \$70,121    |
| Revenues:               | \$27,117    |
| Expenditures:           | \$25,741    |
| Ending Balance:         | \$71,767    |

| Airport Fund       | 2016 Amount |
|--------------------|-------------|
| Beginning Balance: | \$12,612    |
| Revenues:          | \$1,112,749 |
| Expenditures:      | \$1,431,333 |
| Transfer In:       | \$321,000   |
| Ending Balance:    | \$15,028    |

| Total: All Funds   | 2016 Amount |
|--------------------|-------------|
| Beginning Balance: | \$5,368,737 |
| Revenues:          | \$7,001,181 |
| Expenditures:      | \$7,761,227 |
| Ending Balance:    | \$4,608,690 |

| Capital Improvement Fund | 2016 Amount |
|--------------------------|-------------|
| Beginning Balance:       | \$1,127,760 |
| Revenues:                | \$927,081   |
| Expenditures:            | \$1,374,520 |
| Transfer In:             | \$250,000   |
| Ending Balance:          | \$930,322   |

### Restricted and Unrestricted Fund Balances

A portion of remaining fund balances are classified as either restricted or unrestricted fund balances. The definition of restricted fund balance is an amount that can be spent only for the specific purposes stipulated by statutory requirements, external resource providers (debt covenants, grantors), or through earmarks or carryover funding. Restricted fund balances are approved as part of budget expenditures.

Any remaining funds are classified as unrestricted fund balance. Committed fund balance is used for specific purposes pursuant to constraints imposed by the board of trustees. An example of committed fund balance is setting aside funding for a new facility or construction of streets through a dedicated tax.

Assigned fund balances are classified as amounts that are constrained by the town and is intended to be used for a specific purpose, but are neither restricted nor committed, i.e. setting aside funding to balance the next year's budget.

Fund balance that is not committed or assigned is classified as unassigned fund balance and represents the remaining unrestricted fund balance in the fund after identifying fund balance that has been committed or assigned.

#### 2016 Fund Balance Summary

All fund balances are shown for items that are in the budget. The uncommitted fund balances are not represented.

#### General Fund

|   |                |                    |
|---|----------------|--------------------|
| General Fund Balance at Projected 12-31-2016 (as of 10-13-2015) |                | \$1,539,215        |
| Restricted Fund:  |                |                    |
| Tabor (required by State of Colorado)                           | \$135,392      |                    |
| Fire Truck Replacement  | \$16,240       |                    |
| Open Space  | \$63,176       | \$214,808          |
| Unrestricted Fund Balance                                       |                | <u>\$1,324,407</u> |
| 27% of \$3,221,908  | = a reserve of | \$869,915          |

After applying a reserve requirement of 27%, unrestricted funds available are \$454,492.

#### Water Fund

|   |                 |                    |
|---|-----------------|--------------------|
| Water Fund Balance at Projected 12-31-2016 (as of 10-13-2015) |                 | \$2,619,029        |
| Restricted Fund:  |                 |                    |
| Debt  | <u>\$93,311</u> | \$93,311           |
| Unrestricted Fund Balance                                     |                 | <u>\$2,525,718</u> |
| 27% of \$1,712,326  | = a reserve of  | \$445,205          |

After applying a reserve requirement of 27%, unrestricted funds available are \$2,080,513.

#### Capital Improvement Fund

|  |                |                  |
|--|----------------|------------------|
| Capital Imp. Fund Balance at Projected 12-31-2016 (as of 10-13-2015) |                | \$930,321        |
| Restricted Fund:   |                |                  |
| Debt   | \$177,775      | \$177,775        |
| Unrestricted Fund Balance  |                | <u>\$752,546</u> |
| 27% of \$927,081   | = a reserve of | \$250,312        |

After applying a reserve requirement of 27%, unrestricted funds available are \$502,234.

#### Conservation Trust Fund

Cons. Trust Fund Balance at Projected 12-31-2016 (as of 10-13-2015)     \$71,767

Unrestricted Fund Balance     \$71,767

27% of \$27,117     = a reserve of     \$7,321

After applying a reserve requirement of 27%, unrestricted funds available are \$19,377.

#### Airport Fund

The Airport Fund Balance is controlled by a transfer from the General Fund; therefore no minimum reserve is required. The fund balance should never be a negative number and general fund budget amendments are always possible at the end of the year to keep it above zero. In evaluating the General Fund balance reserve, the transfers to both the Airport and Capital Improvement Funds are considered expenditures.

All funds meet and exceed the 25% reserve test established by the Government Finance Officers Association (GFOA).

### **Economic Outlook**

#### General Fund

The economic outlook of the town is reflective of the changing economic climate. Sales tax collections in 2016 are up 10% over 2015. Property tax collections will remain consistent over last year. A slight increase of \$3,594 over projected actuals will result in \$363,500 in property tax collections in 2016. The town will certify 7.354 mills in 2016 based on the Chaffee County Assessor's projected assessed valuation the property within the Town of Buena Vista.

In 2016, we expect to see the same positive economic trends. We are projecting \$3,221,908 in General Government revenues that amounts to a 7% increase over the 2015 budget. The projected increase remains conservative but takes into account historical trends and new development in 2016. The town's combined sales tax rate is 7.4% and .5% is dedicated to street bonds. Town is projecting \$1,387,960 in sales tax in 2016, an increase of 3%. Town is also projecting a 3% increase in the county's allocation in sales tax to the town resulting in \$892,236 in revenues.

Buena Vista has experienced the following increases in sales tax excluding the onetime sales tax audit revenue in 2010;

- 2009 to 2010 an increase of 1.73%
- 2010 to 2011 an increase of 5.02%
- 2011 to 2012 an increase of 3.22%
- 2012 to 2013 an increase of 3.15%
- 2013 to 2014 an increase of 5.0%
- 2014 to 2015 an increase of 7.0%

- 2015 to 2016 an increase of 10.0%

Positive economic outcomes are attributed to the increase in tourism, better economic conditions, an uptick in real estate, an increase in development activity, and better marketing of town and Chaffee County as a destination location.

#### Water Fund

In 2015 the town increased water rates by 5% and does not expect an increase in 2016. The Water Fund will see \$1,712,326 in total revenues. Approximately \$800,000 will come from the financing of capital projects. The primary sources of revenue for the Water Enterprise Fund are through the sale of water and the assessment of system development fees based on meter size.

#### Airport Enterprise Fund

Airport Fund revenues will remain consistent from 2015 collections. The majority of revenue collections for the airport come from fuel sales, military testing fees, and facility rental fees. Town is projecting \$1,112,479 in revenues for 2016. The airport will see an increase of \$12,314 in hangar rental revenues from hangar acquisitions in 2016. Total revenues are down over 2015 due a decrease in grant funding because of completed projects. Approximately \$665,013 in CDOT and FAA grants are planned for 2016.

#### Conservation Trust Fund

Conservation Trust Fund revenues in 2016 will remain consistent with 2015 collections. Proceeds from the Colorado Lottery are the main source of revenue for the Conservation Trust Fund. This fund pays for park and trail improvements. In 2016 the town is projecting \$27,117 in revenues.

#### Capital Improvement Fund

The town dedicates .5% sales tax to the Capital Improvement Fund. Town is projecting a 3% increase in sales tax that amounts to \$345,520 in revenues. The 2015 budget for sales tax collection was \$327,520. The General Fund Transfer in 2016 is \$250,000 for projects. Total 2016 revenues are \$927,081.

### **2015 Highlights**

The Town of Buena Vista continues to make major improvements in the community. Many departments completed major projects that residents will enjoy for years to come. Some of these projects will make a big impact on economic development for the town with a significant return on investment. Projects completed were across many departments.

#### Central Colorado Regional Airport Infrastructure Improvements

- Construction of a 5,000 gallon sewer lift station and sewer lines.
- Removing and capping off of a non-compliant leach field.
- Construction of 1,000 feet of waterlines to service hangars on the east side of the runway.
- Fog seal and striping of runway, taxiway, and fueling and staging areas.
- Acquisition of the terminal hangar and 5 additional hangars on the south west side of the runway.
- Resolved an existing through the fence agreement resulting in a land acquisition that included 7 parcels of airport property slated for future hangar construction.

#### Landscaping and Park Improvements

- Installation of over 80 street trees, sod, and an irrigation system along East Main and Cedar Street completing a streetscape project.
- Installation of playground equipment at McPhelmy Park and dredging of the town lake.
- Completion of the BV Square Optimist Park that includes a splash pad, artistic fireplace and downtown restrooms with stage.
- Reconditioning of softball fields.
- Reconstructed a new pocket way for beginners and intermediate users on the Arkansas River.

#### Community Planning & Development

- Comprehensive plan update and public process completed.
- Wayfinding, branding and marketing project completed producing a brand, logo, style guide and sign plan for fabrication.
- BV Main Street completed a vacant lot activation, chalk art for Gold Rush Days, and historical post cards representing historically significant people in BV history.
- Established a Downtown Development Authority (DDA).
- Completed the 3 Mile Plan.
- Partnered with the Buena Vista School District to implement a bicycle library as a result of a grant from the CDOT Safe Routes to School grant awarded in 2015.
- Completed the recreation event center feasibility study.
- Completion of the airport master plan.

#### Water Infrastructure and Planning

- Installation of infill infrastructure on Beldon and Gold Street that loops water lines.
- Completed an IGA with the Upper Arkansas Water Conservancy District to engage in infrastructure improvements to increase storage on Cottonwood Lake.
- Finished the Source Water Protection Plan that makes recommendations on watershed management.
- Installed well #3 or the Arkansas well that is approximately 75 feet and produces 100 gallons per minute.
- Located the new water fill station for bulk water users at public works with credit card abilities.

#### **2016 Priorities**

In 2015, the town completed a number of big projects. There are several projects that are a priority in 2016. The town will enter into an IGA with Chaffee County, continue policy development, complete trail projects, make improvements to parks, and develop infrastructure. Below is a list of 2016 initiatives that the organization will continue to improve upon as a result of participating in programs and partnerships;

- Joint Permit with the Upper Arkansas Water Conservancy and the U.S. Forest Service – in preparation of 2017, town will work with the water district and the U.S. Forest Service on a permit for water storage on Cottonwood Lake.
- Water Infrastructure - town will finance water infrastructure improvements that will include upsizing undersized waterlines and constructing a 750 gallon water tank for the upper zone.
- Downtown Revitalization – town will work on funding mechanisms for the Downtown Development Authority in preparation of the 2016 municipal election.

- Highway 24 – the reconstruction of highway 24 will begin in early July of 2016 and is a two year project. The town will see the construction sidewalks, curb, gutter, asphalt overlay, bike lanes and decorative street lights.
- Historic Preservation – town will pursue the Certified Local Government (CLG) designation from History Colorado. This program will establish best practices, offers technical assistance, and make historic preservation projects eligible for grant funding.
- Trail Improvements – town will construct trail improvements at McPhelemy Park, Gregg Drive, create a trail extension from Railroad Street to Baylor Street, and complete the Arizona trail.
- Central Colorado Regional Airport Improvements – the airport will settle a ground lease arrangement, resolve a remaining through the fence operation, and construct a snow equipment removal building.

## **2016 Planning**

Town plans serve as a blue print for how we prioritize initiatives, provide for community input, and a guide for the vision and execution of community priorities. In 2015, the town will make a significant effort to update outdated plans and policies. Listed below are priority planning documents that town will begin to update;

- Broadband Planning – the town will study ways to engage in a public private partnership for better broadband deployment within the town.
- Land Use Code Rewrite - the town will complete the rewrite of the development code, update code enforcement regulations, consolidate and update the town zoning map.
- Chaffee County Intergovernmental Agreement (IGA) – town will complete an IGA with Chaffee County. Elements of the IGA will include elements that relate to watersheds, infrastructure, planning and zoning, land use, and airspace, and future annexations.

## **2016 Operational Improvements**

### Administrative Improvements

Staff has made significant improvements to operations that will continue in 2016.

Staff will implement several technology projects that streamline our processes:

- Public Works will implement a work order system that schedules and tracks progress on requests by both the community and internally.
- Implement software that converts files into digital documents.
- The clerk's department will implement new MuniCode software to make it easier for residents to track code changes and access regulatory documents online.
- Increase marketing of town news and current affairs through social media and BVTV.

- Purchase a new virtual server to increase network security and allow for capacity for file storage.

### Structural Changes

In 2016 the town will see minimal structure changes to departments because improvements made in 2015 have been successful.

### **Capital Improvement Plan**

The 5 year capital improvement plan has been a success. In 2016, staff will continue to plan for major capital improvements. An infrastructure improvement fund is being proposed as part of the 2016 budget. The source of funding comes from fund balance in the General Fund, Water Fund, and Capital Improvement Fund. The breakdown of uncommitted funds is;

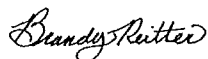
- General Fund - \$100,000
- Water Fund - \$100,000
- Capital Improvement Fund - \$100,000
- Capital Improvement Fund (RAMP) - \$500,000

Projects that are deemed a priority based on criteria established by the board of trustees could be eligible for funding. A large portion of uncommitted infrastructure in the Capital Improvement Fund is to make a match on the CDOT Responsible Acceleration of Maintenance and Partnerships (RAMP) grant.

### **Conclusion**

The 2016 budget is hereby respectfully submitted. I want to thank all town staff for their hard work and effort in ensuring that town maintains a level of service that the community currently enjoys. Staff is looking forward to making 2016 a great year.

Respectfully Submitted,



Town Administrator  
Town of Buena Vista

## **COMMUNICATIONS**

### **SUMMARY OF THE BUDGET PROCESS**

The annual budget, developed jointly by the staff and the town board, is arguably the single most important policy document that the town produces each year. Eventually all segments of the town's operations and citizens are affected by the annual budget. The budgeting process evolves over many months of a long information gathering and disseminating process aimed at including the entire community.

Documenting community needs and assigning project priorities is a year round endeavor for the town staff and board members alike. The process begins in August when departments prepare operational budgets detailing funding required to maintain the same level of service as provided the previous year, and additional requests for new funding, personnel and service programs. All operating and capital requests submitted are considered within the framework of the town-wide anticipated revenue and goals established for the community by the Board of Trustees.

On or before the 15th day of October, the town administrator is required to submit to the town board a proposed budget for the next ensuing fiscal year. The town board must conduct a public hearing and adopt the budget by resolution on or before December 31. If it fails to adopt the budget by this date, the amounts appropriated for operation during the current fiscal year will be adopted for the ensuing fiscal year on a month-to-month basis.

#### ***Budget Roles and Responsibilities***

##### ***Review and Approval of the Budget***

A public hearing on the proposed budget is held by the town board after the receipt of the proposed budget. After the public hearing, the town board may adopt the budget as presented or amend it.

##### ***Amendments to the Budget***

In amending the budget, the town board may add or increase programs or amounts, or may delete or decrease programs or amounts except those expenditures required by law or for debt service or for estimated cash deficit. The amendment ultimately cannot increase the total expenditures for the overall budget as presented at the public hearing. If the amendment requires an increase in the total expenditures, then another public hearing is necessary prior to adoption of the amended budget.

##### ***Implementation of the Budget***

Upon adoption of the budget, staff prepares the operating budget incorporating all changes from the proposed budget. The operating budget is published prior to January 31 of the budgeted year.

##### ***Monitoring the Budget***

The town board and department heads receive monthly reports of actual versus budgeted revenues and expenditures to track their progress throughout the year.

### ***Transfer of Appropriations***

During the fiscal year, the town board may transfer part or all of any unencumbered appropriation balance among programs within a department, office, project or agency within a fund. The town board may also authorize by resolution the transfer of part or all of any unencumbered appropriation balance from one fund, department, office, agency or project to another.

### ***Supplemental Budgets***

Every effort is made to forecast revenue and expenditures for the coming year, limiting the need for supplemental budgets. If required, supplemental budgets are adopted at one of the last town board meetings of the year.

### ***2016 Town of Buena Vista Budget Calendar***

- June 8, 2015 budget kick-off department head meeting
- June 25, 2015 department CIP budgets due to Town Administrator/Finance
- June 29, 2015 CIP prioritization meeting
- July 24, 2015 department operating budgets due to Town Administrator/Finance
- August 3 – 7, 2015 department operating budgeting meetings
- September 15, 2015 trustee budget workshop
- October 13, 2015 formal presentation of the 2016 proposed budget
- October 27, 2015 public hearing on the 2016 proposed budget
- November 10, 2015 public hearing on the 2016 proposed budget
- November 24, 2015 or December 8, 2015 Adopt 2016 Budget and certify mill levy to Chaffee County

## OPERATIONS

### TOWN GOVERNMENT FORM AND STRUCTURE

#### ***Form of Government***

The Town of Buena Vista is a statutory form of government and therefore is governed by the statutes laid out by the town's code and the Colorado Revised Statutes. The town administrator is responsible for the day-to-day operations. Pursuant to the statutes of the State of Colorado and subject only to limitation imposed by the Town of Buena Vista Town Code, all powers are vested in an elective town board.

#### ***Powers of the Town***

The town has all powers of local self-government possible for a statutory town to have under the constitution and laws of Colorado. Such powers are exercised in conformity with the provisions of the Town of Buena Vista Town Code.

#### ***Town Board of Trustees***

The corporate authority of the Town of Buena Vista, Colorado is vested in a mayor and six board members who are non-partisan. The mayor and all board members are elected to four-year terms with a term limit of two terms. Elections rotate so that either three or four of the Trustee seats are up for election every two years. The mayor and board are elected at large. The mayor pro tem is chosen among the entire town board and serves a two-year term.

The current board members and terms are as follows:

|                          |                  |
|--------------------------|------------------|
| Joel Benson, Mayor       | Term 2014 – 2018 |
| Duff Lacy, Mayor Pro Tem | Term 2014 – 2018 |
| Keith Baker, Trustee     | Term 2012 – 2016 |
| Carrie Carey, Trustee    | Term 2012 – 2016 |
| Phillip Puckett, Trustee | Term 2012 – 2016 |
| Dave Volpe, Trustee      | Term 2014 – 2018 |
| Eric Gibb, Trustee       | Term 2014 – 2018 |

#### ***Town Administrator***

The town administrator is the chief administrative officer of the town and is responsible to the town board for proper administration of the town's affairs. The town administrator is appointed by the town board, and is employed on a contractual basis.

#### ***Town Organization***

The town has departments that oversee operational areas of the government. Each department is responsible for carrying out the vision and priorities of the Board of Trustees and community. Below is the town's Community Development Team Organizational Chart.

**Town Buena Vista**  
Community Development Team

**Community of Buena Vista**

**Board of Trustees**

**Chart Key**

-  BOT Appointed
-  Town Employee
-  Town Advisory Board
-  Contractor

Municipal Court Judge  
*Neil Reynolds*

Town Attorney  
*Jeff Parker*

Town Administrator  
*Brandy Reitter*

Water Attorney  
*Cindy Covell*

Town Clerk  
*Mary Jo Bennets*

Administrative Assistant  
*Melanie Jacobs*

IT Director/BTV  
*Larry Doffenbaugh*

Town Treasurer  
*Mike Hickman*

Airport Manager  
*Jill Van Deel*

Principal Planner  
*Mark Doering*

Public Works Director  
*Greg Maggard*

Assistant to the Town  
Administrator  
*Emily Katsimpalis*

(1) Deputy Treasurer  
(.5) Utility Billing Clerk

(1) Operations Assistant  
(2) Part-Time Line Technicians

(1) Planning Assistant  
(1) Planning Intern  
(1) Code Enforcement Officer

(.5) Administrative Assistant  
(2) Water Technician II  
(1) Street Maintenance  
(1) Parks Supervisor  
(1) Shop Foreman  
(1) Janitor  
(4) Seasonal Park  
Maintenance  
(1) Administrative Assistant

(1) Recreation Supervisor  
(1) Program Coordinator  
(1) Vista Intern

Airport Engineer  
*Javiation*

Planning & Zoning  
Commission

Airport Advisory Board

Recreation Board  
Beautification Committee  
8V Main Street

**Fire & Public Safety**

Police Chief  
*Jimmy Tidwell*

Fire Chief  
*Dixon Villers*

(1) Sergeant  
(1) Sergeant/Investigator  
(5) Full-Time Patrol Officer  
(4) Part-Time Patrol Officer  
(1) Court Clerk/Admin  
(.5) Part-Time Admin

(.5) Part-Time Admin  
(20 Max) Volunteers

Fire Inspector  
*Chaffee County Fire*

Town Engineer  
*RG & Associates*

Water Engineer  
*Wright Water Engineering*

Tree Board  
Water Board  
Trails Board

## **FINANCIAL PLAN**

### **FINANCIAL STRUCTURE**

The town uses funds to report its financial position and the results of operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts.

Funds are classified into three categories: governmental, proprietary and fiduciary. Each category, in turn, is divided into separate "fund types." The town does not have any Fiduciary Funds.

#### **Governmental Funds & Proprietary Funds**

##### **General Fund (major)**

##### **Enterprise Funds**

- Water Fund (major)
- Airport Fund (major)

##### **Special Revenue Funds**

- Conservation Trust Fund (non-major)
- Capital Improvement Fund (non-major)

#### ***Description of Funds***

Major funds represent the significant activities of the town and include any fund whose revenues or expenditures, excluding other financing sources and uses, constitutes more than 10% of the revenues or expenditures of the appropriated budget. The breakdown of the town's fund structure is as follows:

*Governmental Funds* – governmental funds are used to account for all or most of a government's general activities and the collection and disbursement of some earmarked funds.

#### ***Major Governmental Funds:***

General Fund – the General Fund is the general operating fund of the town. All general tax revenues and other receipts that are not allocated by law to another fund are used to finance general operating expenditures. It includes most tax revenues and such as public safety, parks, engineering, planning and administration.

#### ***Non-major Governmental Funds:***

Capital Improvement Fund – used to account for financial resources that have been segregated by the town board for the construction of capital, streets, and facilities.

Conservation Trust Fund – used to account for revenues derived from specific taxes or other earmarked revenue sources that finance specific activities as required by law.

*Proprietary Funds* – the Town of Buena Vista maintains only general and enterprise funds.

***Major and Non-major Proprietary Funds:***

Enterprise Funds (Water, and Airport are all major funds) – enterprise funds are used to report the same functions presented as *business-type* activities in government-wide financial statements. They are established to account for the financing of self-supporting activities of the town which render services on a user charge basis to the general public.

For example, the Water Fund provides utility service to approximately 1,560 accounts.

***Basis of Accounting***

Basis of Accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of Accounting relates to the timing of the measurements made, regardless of the measurement of focus applied.

The town utilizes a modified accrual basis of accounting for Government Funds. Under this method, revenues are recognized in the accounting period when they become both measurable and available as net current assets. Revenues that are susceptible to accrual, that is, measurable and available to finance the town's operations or of a material amount not received at the normal time of receipt primarily consist of (1) property taxes; (2) cigarette taxes; (3) auto use taxes; and (4) franchise taxes.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. The town utilizes the accrual basis of accounting for Proprietary Funds. Under this method, revenues are recognized in the accounting period in which they are earned. Expenses are recognized when liabilities are incurred.

***Basis of Budgeting***

The town prepares the annual budget on a cash basis. All funds are subject to appropriation, both Governmental and Propriety Funds.

*Governmental Funds* – revenues that are accrued in the financial statements under the modified accrual method as both measurable and available are not recognized under the cash basis of the Town of Buena Vista budget. Revenues shown as being received in the current year budget may have been generated in a previous fiscal year but not received in cash until the current fiscal year. Such revenues are not deemed available for use until they are received in cash.

*Proprietary Funds* – the cash basis of budgeting used in proprietary funds records capital expenditures, debt principal payments, and the receipt of proceeds from bond issues as operational items in the income and expense categories. The accrual basis of accounting used in the annual financial report records these items as assets and liabilities on the respective balance sheets. The annual financial

reports also provide for depreciation expense in the operating expenses. The budget does not reflect a depreciation expense because it is not actual cash outlay.

Proprietary funds focus on the determination of the changes in net assets, financial position and cash flows and are classified as enterprise funds. Enterprise funds may be used to account for activity for which a fee is charged to external users for goods or services.

### ***Balanced Budget***

The Town of Buena Vista defines a balanced budget as one in which expenditures do not exceed available resources. Available resources being defined as annual projected revenues plus beginning cash available balances. Ongoing operational expenses must be funded by ongoing sources of revenue. As a matter of policy, the Town of Buena Vista does not use one-time revenues to fund ongoing operations.

12/31 Cash Available – is the difference between the fund’s total assets and total liabilities (*revenue minus expenditures*).

- A cash balance is created or increased when fund revenues exceed fund expenditures for a fiscal year
- A cash balance is decreased when fund expenditures exceed fund revenues

## **AVAILABLE RESOURCES AND EXPENDITURES**

### ***Available Resources***

Again, the beginning fund balance along with the revenues provides the Town of Buena Vista with the total resources available for payments of the town’s expenditures.

### ***Expenditures***

At the current time, there are many demands placed upon the town’s funds. It is a challenge to address the needs of the community while maintaining a balance in our allocation of resources.

### ***Debt Service and Long Term Obligations***

*Revenue Bonds* – are loans required to be paid from user fees associated with the enterprise fund for which the funds are utilized or from sales tax in the general fund.

*General Obligation Bonds* – are loans required to be paid from property taxes levied against the taxable property within the town. To issue these bonds, an election by the general electors of the town approving the issuance is required.

## FUND SUMMARIES

### General Fund

The General Fund supports administration, police, fire, public works, streets, planning & zoning, parks & recreation, and all major operations including transfers to both the Capital Improvement and Airport Enterprise Fund. The fund's major revenue source is a portion of the town's sales tax receipts and property tax. The town's combined sales tax is 7.4% of which 2.0% is town's portion, and of the 2%, .5% is dedicated to street bonds.

#### **Revenue Summary – the 2016 total revenues budgeted is \$3,221,908**

The town is projecting an increase in general government revenues in 2016 to reflect the current economic conditions. Total general government revenue encompasses the majority of revenue in the General Fund. The 2016 allocation is \$2,715,252 and major increases are;

- \$3,594 increase in general property tax totaling \$363,500
- \$40,426 increase or a 3% in sales tax totaling \$1,387,960
- \$25,987 increase or a 3% in county sales tax totaling \$892,236

#### **Expenditure Summary – the 2016 total budget is \$3,127,220**

Overall expenditures for the General Fund have increased over 2015 and major changes per department are reflected below;

##### Mayor and Board of Trustees - total budget \$42,543

- Increase of \$1,119 to additional travel.

##### Elections- total budget \$4,840

Increase of \$3,061 over 2015 for:

- Increase of \$3,061 for municipal election in April 2016.

##### Town Clerk- total budget \$99,154

Increase of \$11,446 over 2015 for:

- \$8,000 to accommodate both planning and clerk publications.
- \$7,000 increase in publications for the land use code update publication
- \$975 for code bank software for the municipal code.

##### Municipal Court- total budget \$68,795

- \$3,432 increase for a 2% merit, 2% cost of living adjustment and increases to benefits.

Town Administrator – total budget \$343,614

Decrease of \$41,749 over 2015 for:

- Shifted 50% TA salary back to airport fund.
- \$57,000 decrease in dispatch fees if Ballot Measure 1A is successful.

Other changes include:

- \$10,000 for a 3 year VISTA intern through DCI.
- Reclassify Management Analyst into Assistant to the Town Administrator.
- \$7,000 for new VOIP system.
- \$7,327 increase over 2015 for liability insurance.

Financial Administrator – total budget \$195,530

Increase of \$8,289 over 2015 for:

- \$12,175 for 2% merit and 2% COLA increase.
- \$1,000 increase for Tyler maintenance.
- \$1,000 of a laser printer.

Town Hall Operations – total budget \$30,741

Increase of \$13,640 over 2015 for:

- \$2,000 for A/C units.
- \$7,600 for painting (possible grant for a bigger project).

Public Support – total budget \$623,593

Increase of \$8,578 over 2015 for:

- \$1,115 increase for the Beautification Committee Advisory Board.
- \$5,000 for BV Main Street and downtown improvements grants.

Other changes include:

- \$30,000 increase over 2015 for the transfer to the Capital Improvement Fund.
- \$29,000 decrease over 2015 for the transfer to the Airport Fund.

Information Technology – total budget \$84,861

Increase of \$17,503 over 2015 for:

- \$2,000 increase for 2% merit and 2% COLA.
- \$5,000 for IT services for incidentals.
- \$9,300 for network upgrades to PW, Airport, TH, FD, & PD.

Police Department – total budget \$849,886

Increase of \$33,191 over 2015 for:

- \$22,190 increase for 2% merit and 2% COLA.
- \$12,739 increase for benefits.
- \$4,003 increase for the police retirement contribution.

Other changes include:

- \$2,000 for maintenance on body cameras.
- \$2,000 to cover crime scene and investigatory supplies including K-9 unit.
- \$6,200 for a uniform for new officer (existing position) in 2016.
- \$5,700 in software to cover reports and data storage for body cameras.

Public Safety Complex – total budget \$20,897

No significant changes in the budget for 2016.

Volunteer Fire Department – total budget \$158,954

Increase of \$24,025 over 2015 for:

- 6,111 increase for 2% merit and 2% COLA.
- \$4,148 increase for medical supplies.
- \$5,000 for two AEDs.
- \$4,800 for a hydraulic ladder access system.
- \$2,863 for K-12 rescue saw.
- \$4,860 for 15 fire boots.
- \$280 per year per firefighter for physicals.

Planning Department – total budget \$342,472

Decrease of \$96,608 over 2015 for:

- The completion of the comprehensive plan grant in 2015.

Other changes include:

- \$20,000 for a broadband study to become eligible for federal funds for municipal projects.
- \$1,200 for a computer for the new planner.
- \$60,000 for the completion of the land use code grant project.

Community Center – total budget \$32,900

No major changes in 2016.

BVTV Public Access Television – total budget \$7,587

Decrease of \$5,169 over 2015 for:

- \$2,500 decrease in light equipment purchases.
- Decrease in wages because the IT Director oversees BVTV.
- \$3,000 is planned for a contract intern to assist with programming.

Public Works – total budget \$366,672

Increase of \$32,411 over 2015 for:

- \$32,411 increase in wages for a 2% merit, 2% COLA increase, and the addition of a full-time seasonal.

Other changes are:

- \$1,201 increase for street lighting.
- \$2,656 increase for computer parts and purchases.

Street Maintenance – total budget \$11,222

Increase of \$6,346 over 2015 for:

- The alignment of historical expenditures.

Parks Department – total budget \$203,022

Decrease of \$12,998 over 2015 for:

- \$7,000 decrease in fertilizers and top soil to align expenditures with actual spending.

Other changes include:

- \$4,500 for the Southwest Youth Conservation Corp.
- \$1,500 for legal expenses.

Rodeo Grounds – total budget \$8,310

Decrease of \$6,110 over 2015 for:

- \$5,000 decrease to develop a rodeo grounds master plan slated for another year.

Cemetery – total budget \$10,734

No major changes for 2016.

Recreation Department – total budget \$239,724

Increase of \$73,973 over 2016 for:

- \$57,000 for the Safe Routes to School grant and no match is required.
- \$10,150 for volleyball nets.
- \$5,000 for any remaining expenditures from the Recreation Event Center Feasibility Study.

## **Water Fund**

The Water Fund pays for all costs associated with delivering water services to Town of Buena Vista customers through the sale of water. The town's water source comes from Cottonwood Creek that feeds our water infiltration gallery. The town uses well #2 and the water treatment plant as backup to Cottonwood Creek. The town relies on water storage provided by Cottonwood Reservoir. The water department provides services that include distribution of potable water; maintenance of the town's water line system; and water testing to meet all applicable water quality standards. The Water Fund supports the following functions: Water Administration/Operations; Water Distribution; Water Quality; Regulatory; and Meter Reading. The Water System includes approximately 24 miles or 126,720 feet of water transmission and distribution lines, pump stations, and water tank.

### **Revenue Summary – total revenues for 2016 is \$1,712,326**

The town completed a water master plan and rate study in 2014 recommending a 5% rate increase and provides for a tiered structure that encourages water conservation.

Rates in 2016 will remain consistent for utility customers. Sales from water sales are projected at \$760,144. Total revenue for water distribution fees are \$808,932.

The biggest increase to revenue is due to financing \$800,000 for a 750,000 gallon water tank for storage to connect the Ivy League to the town's water system and to provide capacity to the upper zone. Total revenue for system development fees for capital improvements is \$903,395.

In 2016 the Water Fund will restructure a 1998 water loan into any new financing for capital improvements.

### **Expenditure Summary – total expenses for 2016 are \$1,726,830**

The water distribution operation budget is \$405,880.

- No significant budget changes are planned in 2016.

Treatment plant operations budget is \$62,589 and will remain consistent, projects include:

- \$5,000 for weed control at the water treatment plan.
- \$20,000 for chemicals for water treatment.
- \$3,000 for pump station improvements.

Infrastructure maintenance and replacement budget is \$60,000, projects include;

- \$15,000 to complete the pipe locator and data logger project.
- \$5,000 for the installation of the North Cottonwood stream gage.
- \$40,000 for distribution system replacement.

Town has planned for \$1,112,000 in major capital expenditures. 2016 projects are;

- \$131,000 to complete the Ivy League conversion
- \$15,000 for a joint multi-use project with the Upper Arkansas Water Conservancy District to expand the town's water portfolio.
- \$3,000 to replace a computer at the water treatment plant.
- \$8,000 for work order software.
- \$900,000 for a 750,000 gallon water tank to complete Ivy League Zone conversion
- \$37,000 for a server upgrade.
- \$8,000 for SCBA gear located at the water treatment plant.
- \$10,000 for water treatment plant upgrades or projects.

The town continues to pay water debt service at an interest rate of 4.01% on a 1998 Colorado Water Resources and Power Development Authority (CWRPDA) loan. Expected payment completion is 2018. The 2016 payments are;

- \$77,240 for our 1998 debt service principal.
- \$16,071 for our 1998 debt service interest.

### **Conservation Trust Fund**

The Conservation Trust Fund revenues are the town's share of state lottery proceeds. By state law, these funds can only be expended for the acquisition, development and maintenance of new conservation sites. Conservation Trust Fund is currently dedicated to parks and park maintenance projects.

#### **Revenue Summary – total revenue for 2016 is \$27,117**

Revenue will remain consistent over 2015 with no significant changes.

#### **Expenditure Summary – total expenditures for 2016 are \$14,980**

Overall expenditures will increase over 2015 by \$11,000 for:

- The McPhelemy Park trail improvement project for \$12,000.

As town continues to build the reserves in the Conservation Trust Fund, more park and trail projects will be identified for funding in the future.

### **Airport Enterprise Fund**

The Airport Enterprise Fund supports the operation of the Central Colorado Regional Airport (KAEJ). The general aviation classified airport was constructed in 1983 and is a facility that accommodates both general aviation and jet traffic. Financial support comes from fuel sales, testing, and support from grants from the Colorado Department of Transportation Division of Aeronautics and the Federal Aviation Administration (FAA). The facility includes 3 miles of runways, taxi ways, hangars, weather instrumentation, and main terminal and Jet A fuel.

#### **Revenue Summary – total Revenues for 2016 are \$1,112,749**

In 2016, town is projecting a 1% increase in airport fuel sales that amounts to \$350,460. Total airport sales are \$351,460 including other revenues.

Airport operation support revenue remains consistent with 2015 revenues with a budget \$417,276. However, the airport will see an increase from the General Fund of \$321,000 for one-time capital improvements. Another major operational change resulting in a decrease of \$14,876 in revenues was due to the discontinuation of Hertz car rentals.

Hangar rentals are projected to increase because the town acquired 6 hangars in 2015. The hangar attached to the terminal, and 5 hangars on the southwest side of the runway are now under the ownership of the town. The town will see up to \$45,780 in revenue as a result of recent acquisitions.

Revenues for capital improvements account for the majority of revenues for the airport and the 2016 budget is \$665,013. Airport capital improvements will decrease over 2015 due to the completion of several grant funded infrastructure projects from both CDOT and FAA grants.

Projected grant revenues for 2016 are;

- \$348,346 in FAA funds for land acquisition to address the remaining through the fence arrangement. A portion of the funds will be borrowed from another airport which will make the airport eligible for the \$150,000 annual FAA grant allocation in 2017.
- \$316,667 in CDOT funds for a snow equipment removal (SRE) building.

#### **Expenditure Summary – total Expenditures for 2016 are \$1,431,333**

Overall expenditures for 2016 will decrease by \$666,933 over 2015. Operational expenditures are summarized.

Airport cost of goods budget is \$282,039 and will increase slightly by \$2,912 for:

- \$2,695 for fuel for resale.

Terminal building costs budget is \$1,784 and will decrease over 2015 by \$2,834 for:

- \$2,000 for building furnishings in 2015.

The airport grounds/infrastructure budget is \$4,500 and there are no significant changes in 2016.

The airport operations support budget is \$250,736 and will increase by \$54,645 over 2015 for:

- \$13,458 in electricity due to the ownership of new hangars.
- \$10,901 for airport liability insurance due to the ownership of new hangars and land.
- \$8,006 for PC/liability insurance due to the ownership of new hangars.
- Consolidating two part-time line technician positions into a full-time operations assistant.

The airport maintenance budget is \$17,760 and there are no significant changes planned for 2016.

The airport capital improvements budget is \$874,513 and will decrease by \$731,047 over 2015. Projects planned for 2016 are:

- \$8,000 for foreign object debris (FOD) removal equipment for runway.
- \$333,333 for Snow Removal Equipment Building (SRE) using FAA and CDOT funds.
- \$125,000 for ground lease buy out.
- \$20,000 for hangar repairs.
- \$5,000 for remaining costs associated with the airport master plan.
- \$383,180 for land acquisition for Southard's through the fence and adjacent properties.

## **Capital Improvement Fund**

Revenues for the Capital Improvement Fund are generated through transfers of General Fund monies combined with minimal interest earnings, and a .5% sales tax. Projects budgeted in the Capital Improvement Fund exceed \$5,000 in expenditures and include projects from all departments; excluding enterprise funds such as the Airport Fund and Water Fund.

### **Revenue Summary – total revenues for 2016 is \$927,081**

The total for general government contributions is \$606,710 and major changes include the following;

- Projecting a 3% increase in sales tax of \$10,064 over 2015 for a total of \$345,520.
- \$250,000 transfer from the General Fund.
- \$15,000 transfer from the Conservation Trust Fund.

Other revenues from grants and carryover are:

- \$124,332 from the Transportation Alternative program (TAP) for the Gregg Drive Trail project.
- \$10,000 from Live Well for the Gregg Drive Trail project.
- \$347,049 carryover for the CDOT Arizona Trail grant.
- \$60,000 in Chaffee County CTF contributions.
- \$14,000 carryover contributions for white water improvements.
- The CIF is spending an additional \$197,439 from fund balance on carryover and 2016 projects.

### **Expenditure Summary – total expenditures in 2016 are \$1,374,520**

The Capital Improvement Fund expenditures will decrease by \$372,269 over 2015. The projects planned for 2016 are:

- \$10,000 new server.
- \$10,000 for used investigator car for police department.
- \$9,100 for handheld radios for police department.
- \$5,000 for a bike/flammables storage shed at police department.
- \$12,000 for video surveillance at police department.
- \$22,575 for cribbing and rescue equipment for fire department.
- \$60,000 for wayfinding sign fabrication.
- \$33,000 for road striping machine.
- \$10,000 for 50/50 matching sidewalk program.
- \$80,000 for annual street maintenance projects.
- \$65,000 small projects for public works.
- \$80,000 for Highway 24 street lights as part of the CDOT highway reconfiguration project.
- \$5,000 for town lake dredging.
- \$36,000 for white water park maintenance.
- \$5,000 for dog park amenities.
- \$5,000 for BV Square Optimist Park amenities.
- \$5,000 for Xeriscape demonstration garden.
- \$8,000 for sprinkler replacements.

Project carryover in 2015 for the Capital Improvement Fund is listed below;

- \$13,000 for digital records software.
- \$10,000 for town hall stair improvements.
- \$10,000 for community center bathroom modifications.
- \$15,000 carryover for Antero Circle/Gregg Drive highway access engineering.
- \$339,300 for Arizona St. Pedestrian Bridge and trail grant.
- \$346,722 for Gregg Drive trail paving utilizing a CDOT TAP grant.

The town continues to pay debt service for street bonds at a net interest rate of 3.25%. The 2016 payments are;

- \$90,000 for debt service principal.
- \$84,575 for debt service interest.

## CAPITAL IMPROVEMENT PLAN (CIP)

The town funds capital projects every year through a transfer from related funds. As part of the budget process, the town has included a 5 year capital improvement plan that includes all operational areas. Town will continue to make improvements to the CIP overtime to include expanded project information, rationale, impacts on the community, and include other operational areas such as storm water management and missing infrastructure.

### Capital Improvement Plan Defined

A CIP is a short-range plan, usually four to ten years, which identifies capital projects and equipment purchases, provides a planning schedule and identifies options for financing the plan. Essentially, the plan provides a comprehensive and strategic plan for the annual budget.

### Benefits of a Capital Improvement Plan

The CIP allows for a systematic evaluation of all proposed projects at one time. Looking at a short-term plan gives town the ability to accurately assess current debt and the potential for new debt obligations. The CIP serves as a communication and economic development tool and focuses on preserving public infrastructure.

### Prioritizing Capital Projects

Town does a good job of identifying capital needs; it will remain a challenge to fund all projects in one year. The CIP allows town to balance its resources by funding projects in phases or over the course of a 5 year period. For that reason town has prioritized the 2016 – 2020 CIP based on the following criteria;

- ✓ Partially or fully funded – a project is funded or has partial funding via a grant, loan, or is currently budgeted at some level increases the readiness of the project.
- ✓ Regulatory requirement – a project that is mandated by state or federal statute or is required as part of the town's municipal code.
- ✓ Community or staff priority – a project that is identified by staff as a priority or is identified in a community master plan as a priority.
- ✓ Cost savings – a project that generates revenue to offset the cost of the project, saves time and provides for efficiency, or effectiveness, and produces a return on investment.
- ✓ Quality of life – a project that enhances the quality of life for the community.
- ✓ Mitigates risk – a project that decreases the town's liabilities and mitigates current and future exposure to risks.
- ✓ Public safety – a project that increases the safety of the community and improves how town provides public safety.
- ✓ Leverages Funds – a project that leverages other funding therefore reducing the cost of the project for town.
- ✓ Community Impacts – a project that broadly impacts the community instead a few people.

| Department Name                     | Funding Source      | Project Name                           | 2016               | 2017             | 2018             | 2019             | 2020             |
|-------------------------------------|---------------------|--|--------------------|------------------|------------------|------------------|------------------|
| Administration                      | Capital Improvement | Branding, Marketing Wayfinding Project | \$60,000           | \$87,500         | \$87,500         | \$87,500         | \$0              |
| <b>Planning Total</b>               |                     |  | <b>\$60,000</b>    | <b>\$87,500</b>  | <b>\$87,500</b>  | <b>\$87,500</b>  | <b>\$0</b>       |
| Fire                                | Capital Improvement | Thermal Imager                         | \$0                | \$10,000         | \$0              | \$0              | \$0              |
| Fire                                | Capital Improvement | Rescue Pump Truck                      | \$0                | \$0              | \$210,000        | \$0              | \$0              |
| Fire                                | Capital Improvement | Engine Truck                           | \$0                | \$0              | \$0              | \$650,000        | \$0              |
| Fire                                | Capital Improvement | Rescue Equipment                       | \$14,375           | \$14,375         | \$0              | \$0              | \$0              |
| Fire                                | Capital Improvement | Cribbing                               | \$8,200            | \$0              | \$0              | \$0              | \$0              |
| Fire                                | Capital Improvement | Digital Fire Trainer Extinguisher      | \$0                | \$15,000         | \$0              | \$0              | \$0              |
| <b>Fire Total</b>                   |                     |  | <b>\$22,575</b>    | <b>\$39,375</b>  | <b>\$210,000</b> | <b>\$650,000</b> | <b>\$0</b>       |
| Information Technology              | Capital Improvement | Storage Area Network                   | \$10,000           | \$0              | \$0              | \$42,000         | \$10,000         |
| <b>Information Technology Total</b> |                     |  | <b>\$10,000</b>    | <b>\$0</b>       | <b>\$0</b>       | <b>\$42,000</b>  | <b>\$10,000</b>  |
| Administration                      | Capital Improvement | Laserfiche Software                    | \$13,000           | \$0              | \$0              | \$0              | \$0              |
| Administration                      | General Fund        | Broadband Planning                     | \$20,000           | \$10,000         | \$10,000         | \$10,000         | \$10,000         |
| <b>Administration Total</b>         |                     |  | <b>\$33,000</b>    | <b>\$10,000</b>  | <b>\$10,000</b>  | <b>\$10,000</b>  | <b>\$10,000</b>  |
| Police                              | Capital Improvement | PD Vehicles                            | \$10,000           | \$36,600         | \$37,000         | \$37,400         | \$37,800         |
| Police                              | Capital Improvement | Hand Held Radios                       | \$9,100            | \$0              | \$0              | \$0              | \$0              |
| Police                              | Capital Improvement | Bicycle/Flammables Secure Storage      | \$5,000            | \$0              | \$0              | \$0              | \$0              |
| Police                              | Capital Improvement | Security/Surveillance for PD           | \$12,000           | \$0              | \$0              | \$0              | \$0              |
| <b>Police Total</b>                 |                     |  | <b>\$36,100</b>    | <b>\$36,600</b>  | <b>\$37,000</b>  | <b>\$37,400</b>  | <b>\$37,800</b>  |
| Public Works                        | Capital Improvement | Eddyline Stormwater Project            | \$0                | \$60,000         | \$0              | \$0              | \$0              |
| Public Works                        | Capital Improvement | Town Hall Stair Improvements           | \$10,000           | \$0              | \$0              | \$0              | \$0              |
| Public Works                        | Capital Improvement | Truck Replacement                      | \$0                | \$25,000         | \$25,000         | \$0              | \$0              |
| Public Works                        | Capital Improvement | Multi Function Pickup Plow Attachment  | \$0                | \$0              | \$0              | \$0              | \$25,000         |
| Public Works                        | Capital Improvement | Antero Circle 24 Access - Eng          | \$15,000           | \$0              | \$0              | \$0              | \$0              |
| Public Works                        | Capital Improvement | Dump Truck                             | \$0                | \$0              | \$95,000         | \$0              | \$0              |
| Public Works                        | Capital Improvement | Small Projects                         | \$65,000           | \$65,000         | \$65,000         | \$65,000         | \$65,000         |
| Public Works                        | Capital Improvement | Hwy 24 Project                         | \$500,000          | \$0              | \$0              | \$0              | \$0              |
| Public Works                        | Capital Improvement | Street Annual Improvements             | \$80,000           | \$80,000         | \$80,000         | \$80,000         | \$80,000         |
| Public Works                        | Capital Improvement | Arizona Trail Project                  | \$347,049          | \$0              | \$0              | \$0              | \$0              |
| Public Works                        | Capital Improvement | Backhoe                                | \$0                | \$90,000         | \$0              | \$0              | \$0              |
| Public Works                        | Capital Improvement | Gregg Drive Trail Paving               | \$346,722          | \$0              | \$0              | \$0              | \$0              |
| Public Works                        | Capital Improvement | Sidewalk Program                       | \$10,000           | \$10,000         | \$10,000         | \$10,000         | \$0              |
| Public Works                        | Capital Improvement | Roof Replacement                       | \$0                | \$50,000         | \$0              | \$0              | \$0              |
| Public Works                        | Capital Improvement | Tennis Lights                          | \$0                | \$40,000         | \$0              | \$0              | \$0              |
| Public Works                        | Capital Improvement | Softball Lights                        | \$0                | \$0              | \$40,000         | \$0              | \$0              |
| Public Works                        | Capital Improvement | Soccer Field Lights                    | \$0                | \$0              | \$100,000        | \$0              | \$0              |
| Public Works                        | Capital Improvement | River Park Improvements                | \$0                | \$20,000         | \$0              | \$0              | \$0              |
| Public Works                        | General Fund        | Community Center Change Machine        | \$0                | \$2,000          | \$0              | \$0              | \$0              |
| Public Works                        | Capital Improvement | Hwy 24 Street Lights                   | \$80,000           | \$0              | \$0              | \$0              | \$0              |
| Public Works                        | Capital Improvement | Xeriscape Demo Garden                  | \$5,000            | \$0              | \$0              | \$0              | \$0              |
| Public Works                        | Capital Improvement | Main Street Light Replacements         | \$0                | \$68,000         | \$0              | \$0              | \$0              |
| Public Works                        | Capital Improvement | Vehicle                                | \$0                | \$25,000         | \$0              | \$25,000         | \$0              |
| Public Works                        | Capital Improvement | Striping Machine                       | \$33,000           | \$0              | \$0              | \$0              | \$0              |
| <b>Public Works Total</b>           |                     |  | <b>\$1,491,771</b> | <b>\$535,000</b> | <b>\$415,000</b> | <b>\$180,000</b> | <b>\$170,000</b> |

|                                   |                     |  |                    |                  |                    |                    |                  |
|-----------------------------------|---------------------|--|--------------------|------------------|--------------------|--------------------|------------------|
| Parks and Rec                     | Capital Improvement | McPhelemy Park Corner Rehab            | \$0                | \$30,000         | \$0                | \$0                | \$0              |
| Parks and Rec                     | Capital Improvement | McPhelemy Park Cover Concert Slab      | \$0                | \$8,000          | \$0                | \$0                | \$0              |
| Parks and Rec                     | Capital Improvement | Park Irrigation Pipe Replacement       | \$8,000            | \$5,000          | \$5,000            | \$5,000            | \$5,000          |
| Parks and Rec                     | Conservation Trust  | McPhelemy Park Interior Trail          | \$12,000           | \$0              | \$0                | \$5,000            | \$0              |
| Parks and Rec                     | Capital Improvement | McPhelemy Park Town Lake Drudging      | \$5,000            | \$0              | \$0                | \$5,000            | \$0              |
| Parks and Rec                     | Capital Improvement | White Water Park Maintenance (Capital) | \$36,000           | \$10,000         | \$10,000           | \$10,000           | \$10,000         |
| Parks and Rec                     | Capital Improvement | Fleet Replacement Program              | \$0                | \$30,000         | \$0                | \$30,000           | \$0              |
| Parks and Rec                     | Capital Improvement | Mower Replacement                      | \$0                | \$24,000         | \$0                | \$24,000           | \$0              |
| Parks and Rec                     | Capital Improvement | Dog Park Amenities (\$5,000 matching)  | \$5,000            | \$0              | \$0                | \$0                | \$0              |
| Parks and Rec                     | Capital Improvement | Skate Park Upgrades                    | \$0                | \$20,000         | \$0                | \$0                | \$0              |
| Parks and Rec                     | Capital Improvement | Community Center Upgrades              | \$10,000           | \$15,000         | \$5,000            | \$0                | \$5,000          |
| Parks and Rec                     | Capital Improvement | Community Center Slab Covering         | \$0                | \$0              | \$80,000           | \$0                | \$0              |
| Parks and Rec                     | Capital Improvement | Community Center Playground & Fitness  | \$0                | \$40,000         | \$0                | \$0                | \$0              |
| Parks and Rec                     | Capital Improvement | Sunset Vista IV Park                   | \$0                | \$0              | \$150,000          | \$0                | \$0              |
| Parks and Rec                     | Capital Improvement | BV Square Optimist Park Amenities      | \$5,000            | \$5,000          | \$0                | \$0                | \$0              |
| Parks and Rec                     | Capital Improvement | Bike Racks for Parks                   | \$0                | \$5,000          | \$0                | \$5,000            | \$0              |
| <b>Parks and Recreation Total</b> |                     |  | <b>\$81,000</b>    | <b>\$192,000</b> | <b>\$250,000</b>   | <b>\$79,000</b>    | <b>\$20,000</b>  |
| <b>General Fund Total</b>         |                     |  | <b>\$1,734,446</b> | <b>\$900,475</b> | <b>\$1,009,500</b> | <b>\$1,085,900</b> | <b>\$247,800</b> |
| Water                             | Water Fund          | Workorder Software                     | \$8,000            | \$0              | \$0                | \$0                | \$0              |
| Water                             | Water Fund          | SWPP Development                       | \$0                | \$0              | \$0                | \$0                | \$0              |
| Water                             | Water Fund          | Cottonwood Dam Improvements            | \$15,000           | \$0              | \$0                | \$0                | \$0              |
| Water                             | Water Fund          | 750,000 Gal Water Tank                 | \$900,000          | \$0              | \$0                | \$0                | \$0              |
| Water                             | Water Fund          | Water Convenience Center               | \$0                | \$0              | \$0                | \$0                | \$0              |
| Water                             | Water Fund          | Fleet Replacement Program              | \$0                | \$25,000         | \$0                | \$25,000           | \$0              |
| Water                             | Water Fund          | Water Treatment Plant                  | \$10,000           | \$5,000          | \$0                | \$5,000            | \$0              |
| Water                             | Water Fund          | Pipe Locator and Dataloggers           | \$0                | \$0              | \$10,000           | \$0                | \$0              |
| Water                             | Water Fund          | Meter Replacement                      | \$10,000           | \$0              | \$0                | \$0                | \$0              |
| Water                             | Water Fund          | Ivy League Conversion                  | \$131,000          | \$0              | \$0                | \$0                | \$0              |
| Water                             | Water Fund          | Multi-use Project - Engineering        | \$0                | \$15,000         | \$0                | \$0                | \$0              |
| Water                             | Water Fund          | SCBA Gear                              | \$8,000            | \$0              | \$0                | \$0                | \$0              |
| Water                             | Water Fund          | Larissa Lane Dead End Connection       | \$0                | \$25,000         | \$0                | \$0                | \$0              |
| Water                             | Water Fund          | Infrastructure Improvements            | \$0                | \$0              | \$0                | \$0                | \$0              |
| <b>Water Total</b>                |                     |  | <b>\$1,082,000</b> | <b>\$70,000</b>  | <b>\$10,000</b>    | <b>\$30,000</b>    | <b>\$0</b>       |
| Airport                           | Airport Fund        | Hardstand Concrete Jet Pad Phase Two   | \$0                | \$0              | \$0                | \$1,222,222        | \$0              |
| Airport                           | Airport Fund        | Snow Plow                              | \$0                | \$5,000          | \$0                | \$5,000            | \$0              |
| Airport                           | Airport Fund        | Hangar Repairs                         | \$20,000           | \$20,000         | \$20,000           | \$20,000           | \$20,000         |
| Airport                           | Airport Fund        | Master Plan                            | \$5,000            | \$0              | \$0                | \$0                | \$0              |
| Airport                           | Airport Fund        | SRE Building                           | \$333,333          | \$0              | \$0                | \$0                | \$0              |
| Airport                           | Airport Fund        | Land Acquisition                       | \$348,346          | \$0              | \$0                | \$0                | \$0              |
| Airport                           | Airport Fund        | Overmatch on Land Acquisition          | \$0                | \$40,740         | \$0                | \$0                | \$0              |
| Airport                           | Airport Fund        | FOD Removal Equipment                  | \$8,000            | \$0              | \$0                | \$0                | \$0              |
| Airport                           | Airport Fund        | Fleet Replacement Program              | \$0                | \$50,000         | \$0                | \$50,000           | \$0              |
| Airport                           | Airport Fund        | Ground Lease Buy Out                   | \$125,000          | \$0              | \$0                | \$0                | \$0              |
| <b>Airport Total</b>              |                     |  | <b>\$839,679</b>   | <b>\$115,740</b> | <b>\$20,000</b>    | <b>\$1,297,222</b> | <b>\$20,000</b>  |

## GLOSSARY OF TERMS

**Accrual Basis** - the basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.

**Accrued Expenses** – expenses incurred but not due until a later date.

**Allocate** – to divide a lump-sum appropriation into parts, which are designated for expenditure by specific organization units and/or specific purposes, activities, or objects.

**Annual Budget** – a budget applicable to a single fiscal year.

**Appropriation** – a legal authorization granted by Town Board of Trustees for the funds of the Town permitting expenditures and obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

**Assess** – to value property officially for the purpose of taxation.

**Assessed Valuation** – a valuation set upon real estate or other property by a government as a basis for levying taxes.

**Bond** – a written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates. The difference between a note and a bond is the latter runs for a longer period of time and requires greater legal formality.

**Bond Issue** – a form of borrowing money for major capital projects. The town obligates itself to repay the principal at a stated rate of interest over a stated period of time.

**Bonded Debt** – the portion of indebtedness represented by outstanding bonds.

**Budget** – a financial plan which estimates proposed expenditures for a given period and the proposed methods of financing them.

**Capital Outlays** – expenditures which result in the acquisition of or addition to fixed assets.

**Carryover** – appropriations not expended in the year authorized and made available by appropriation in the subsequent budget year.

**Enterprise Fund** – a fund established to finance and account for the acquisition, operation, and maintenance of governmental facilities and services that are entirely or predominantly self-supporting by fees and operated similar to a private business. TABOR defines an Enterprise Fund as “A government-owned business authorized to issue its own revenue bonds and receiving less than ten percent (10%) of its annual revenue in grants from all Colorado state and local government.”

**Fixed Assets** – assets of long-term character that are intended to continue to be held or used, such as land, buildings, improvements, other than buildings, machinery, and equipment.

**Fund** – a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities, and residual equities or balances and changes therein, which are segregated from other funds for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

**Fund Balance** – the fund equity available for appropriation.

**Fund Equity** – the excess of fund assets and resources over fund liabilities. A portion of the equity of a governmental fund may be reserved or designated; the remainder is referred to as Fund Balance.

**Governmental Accounting Standards Board (GASB)** – the independent agency established as the official body designated to set accounting and financial reporting standards for state and local governments.

**Grants** – contributions of gifts of cash or other assets from another government to be used or expended for a specified purpose, activity, or facility.

**Intergovernmental Revenues** – revenues from other governments in the form of grants, entitlements, shared revenues, or payments in lieu of taxes.

**Lease-Purchase Agreement** – financial arrangement which permits the Town to pay for the use of equipment or machinery over a period of time through a lease and to purchase it at the end of that time.

**Level of Service** – used generally to define the existing or current services, programs, and facilities provided by government for its citizens. Level of service in any given activity may be increased, decreased, or remain the same, depending upon needs, alternatives, and available resources. To continue a given level of service into future years assumes that objectives, type, and quality will remain unchanged. For example, as the number increases, it is necessary either to increase resources or to improve productivity in order to maintain the same number of weekly collections.

**Long-term Debt** – debt with a maturity of more than one year after the date of issuance.

**Mill Levy** – rate by which assessed valuation is multiplied to determine property tax. A mill is 1/10 of one cent.

**Modified Accrual Basis** – a basis of accounting in which revenues are recognized in the accounting period in which they become measurable and available. Expenditures are recognized in the accounting period in which they become measurable and available. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable.

**Ordinance** – a formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law, it has the full force and effect of law within the boundaries of the municipality to which it applies.

**Reserve** – (1) an accounting used to earmark a portion of fund balance to indicate that it is not appropriate for expenditure; and (2) an account used to earmark a portion of fund equity as legally segregated for a specific future use.

**Reserve for Debt Service** – an account used to segregate a portion of fund balance for debt service. Fund resources legally restricted to the payment of general long-term debt principal and interest amounts maturing in future years.

**Resolution** – an order of a legislative body requiring less legal formality than an ordinance or statute.

**Restricted Assets** – assets, usually of an enterprise fund, that may not be used for normal operating purposes because of the requirements of regulatory authorities, provisions in bond indentures, or other legal agreements, but that need not be accounted for in a separate fund.

**Revenue Bonds** – bonds whose principal and interest are payable exclusively from earnings of a public enterprise.

**Supplemental Appropriation** – an appropriation by the town board of trustees when there is a need to transfer budgeted and appropriated moneys from one fund to another fund, or if, during the fiscal year, the governing body or any spending agency of such local government received unanticipated revenue or revenues not assured at the time of the adoption of the budget.

## **2016 Budget Detail**

Town of Buena Vista  
Summary of all Fund  
January 1, 2016 through December 31, 2016

10/8/2015

|                         | Beg Balance<br>1/1/2016 | 2016 Revenue     | 2016<br>Expenditures | Revenue less<br>Expenditures | Transfers | Revenue less<br>Expenditures<br>after Transfers | Ending Bal<br>12/31/2016 | Uncommitted<br>Infrastruture<br>Projections | Uncommitted<br>Infrastruture<br>Projected Ending<br>Balance | Percent<br>Reserve |
|-------------------------|-------------------------|------------------|----------------------|------------------------------|-----------|---|--------------------------|---|---|--------------------|
| General Fund            | 1,539,215               | 3,221,908        | 3,203,074            | 18,834                       | -571,000  | -552,166  | 987,049                  | -100,000                                    | 887,049   | 28%                |
| Water Fund Operating    | 2,619,029               | 1,712,326        | 1,726,830            | -14,504                      |           | -14,504   | 2,604,525                | -100,000                                    | 2,504,525   | 146%               |
| Capital Imp Fund        | 1,127,760               | 927,081          | 1,374,520            | -447,439                     | 250,000   | -197,439  | 930,322                  | -600,000                                    | 330,322   | 36%                |
| Conservation Trust Fund | 70,121                  | 27,117           | 25,471               | 1,646                        |           | 1,646   | 71,767                   |   | 71,767  | 265%               |
| Airport Fund            | 12,612                  | 1,112,749        | 1,431,333            | -318,584                     | 321,000   | 2,416   | 15,028                   |   | 15,028  | 1%                 |
| <b>Total</b>            | <b>5,368,737</b>        | <b>7,001,181</b> | <b>7,761,227</b>     | <b>-760,046</b>              | <b>0</b>  | <b>-760,046</b>                                 | <b>4,608,690</b>         | <b>-800,000</b>                             | <b>3,808,690</b>  | <b>54%</b>         |

**Definitions**

Uncommitted Infrastructure Projections - are projects that provide for incentives for infrastructure that are compatible with the Board of Trustee's policy goals.

These projections are not included in the budget but are a place holder for the current budget year.

The CDOT Responsible Acceleration of Maintenance and Partnerships (RAMP) \$500,000 grant match is included under the Capital Improvement Fund.


Uncommitted Infrastructure Projected Ending Balance - calculates the difference between the Ending Balance for 2016 and the Uncommitted Infrastructure Projections.


Percent Reserve - calculates the percentage remaining in fund balance after the Uncommitted Infrastructure Projections are subtracted from the Ending Balance for 2016. The minimum reserve requirement for the General Fund, Capital Improvement Fund, and Water Fund is 27%.

Town of Buena Vista  
2016 Budget Summary of all Funds  
2013, 2014 Actual and 2015 Projected and 2016 Budget

10/8/2015

|  | <u>2013 Actuals</u> | <u>2014 Actuals</u> | <u>2015 Projected<br/>Actuals</u> | <u>2016 Budget</u> |
|--|---------------------|---------------------|-----------------------------------|--------------------|
| <b>Summary of All Funds Net of Interfund Transfers</b> |                     |                     |                                   |                    |
| <b>Revenues All Funds</b>                              |                     |                     |                                   |                    |
| General Fund Revenues                                  | 2,692,354           | 2,940,062           | 3,018,177                         | 3,221,908          |
| Water Enterprise Fund Revenues                         | 863,759             | 927,898             | 910,115                           | 1,712,326          |
| Capital Improvement Revenues                           | 429,583             | 364,665             | 456,323                           | 927,081            |
| Conservation Trust Fund Revenues                       | 28,541              | 25,709              | 32,937                            | 27,117             |
| Airport Enterprise Fund Revenues                       | 388,188             | 487,046             | 1,674,529                         | 1,112,749          |
| Total Town Revenues                                    | 4,402,424           | 4,745,380           | 6,092,081                         | 7,001,181          |
| <b>Expenditures All Funds</b>                          |                     |                     |                                   |                    |
| General Fund Expenditures                              | 2,295,361           | 2,567,941           | 2,956,954                         | 3,203,074          |
| Water Enterprise Fund Expenditures                     | 547,797             | 647,614             | 774,663                           | 1,726,830          |
| Capital Improvement Expenditures                       | 1,540,806           | 2,404,974           | 579,150                           | 1,374,520          |
| Conservation Trust Fund Expenditures                   | 16,945              | 11,730              | 27,962                            | 25,471             |
| Airport Enterprise Fund Expenditures                   | 487,246             | 580,057             | 2,052,654                         | 1,431,333          |
| Total Town Expenditures                                | 4,888,156           | 6,212,317           | 6,391,383                         | 7,761,227          |
| <b>Total Town Surplus/(Deficit)</b>                    | <b>-485,731</b>     | <b>-1,466,937</b>   | <b>-299,302</b>                   | <b>-760,046</b>    |
| <b>Transfers All Funds</b>                             |                     |                     |                                   |                    |
| General Fund Transfer Out                              | -360,000            | -360,000            | -570,000                          | -571,000           |
| Capital Improvement Transfer In                        | 250,000             | 250,000             | 220,000                           | 250,000            |
| Airport Enterprise Fund Transfer In                    | 110,000             | 110,000             | 350,000                           | 321,000            |
| Total Town Transfers                                   | 0                   | 0                   | 0                                 | 0                  |
| <b>Bond Issue</b>                                      |                     |                     |                                   |                    |
| Capital Improvement Bond Issue                         |                     |                     |                                   |                    |
| <b>Summary of December 31 Reserves by Fund</b>         |                     |                     |                                   |                    |
| General Fund Reserves                                  | 2,035,871           | 2,047,992           | 1,539,215                         | 987,049            |
| Water Enterprise Fund Reserves                         | 2,203,293           | 2,483,577           | 2,619,029                         | 2,604,525          |
| Capital Improvement Fund Reserves                      | 2,820,897           | 1,030,588           | 1,127,760                         | 930,322            |
| Conservation Trust Fund Reserves                       | 51,167              | 65,146              | 70,121                            | 71,767             |
| Airport Enterprise Fund Reserves                       | 23,748              | 40,737              | 12,612                            | 15,028             |
| Total Town Reserves All Funds                          | 7,134,976           | 5,668,039           | 5,368,737                         | 4,608,690          |


|  |                                  |                     |                     |                        |                          |                       |                  |                               |
|---|----------------------------------|---------------------|---------------------|------------------------|--------------------------|-----------------------|------------------|-------------------------------|
| Account Number  | Account Name                     | 2013 Total Activity | 2014 Total Activity | 2015 Projected Actuals | 2016 Operational Changes | 2016 One-time Changes | 2016 Budget      | Notes                         |
| <b>Fund: 02 - Water Enterprise Fund</b>   |                                  |                     |                     |                        |                          |                       |                  |                               |
| <b>Revenue</b>  |                                  |                     |                     |                        | Enter changes here       |                       |                  |                               |
| <b>Department: 710 - Water Distribution Operations</b>                            |                                  |                     |                     |                        |                          |                       |                  |                               |
| 02-710-3235   | Water Supply permit              | 600                 | 600                 | 700                    |                          |                       | 700              |                               |
| 02-710-3330   | Water Sales - General Custome    | 740,726             | 744,073             | 760,144                |                          |                       | 760,144          |                               |
| 02-710-3331   | Water Sales Town                 | 17,776              | 20,766              | 19,958                 | 979                      |                       | 20,937           |                               |
| 02-710-3332   | Water Sales Others               | 961                 | 1,416               | 1,562                  | 22                       |                       | 1,584            |                               |
| 02-710-3335   | Late Payment Penalty             | 10,130              | 10,625              | 10,822                 | 410                      |                       | 11,232           |                               |
| 02-710-3340   | Sale of Meters, Accessories, Fre | 4,123               | 10,611              | 7,875                  | 755                      |                       | 8,630            |                               |
| 02-710-3701   | Miscellaneous                    | -60                 | 100                 | 3,714                  |                          |                       | 3,714            |                               |
| 02-710-3705   | Bad Check Fees                   | 85                  | 90                  | 150                    | 5                        |                       | 155              |                               |
| 02-710-3790   | Interest on Deposits             | 2,073               | 1,736               | 1,834                  | 2                        |                       | 1,836            |                               |
| <b>Department 710 - Water Distribution Operatio</b>                               |                                  | <b>776,415</b>      | <b>790,017</b>      | <b>806,759</b>         | <b>2,173</b>             | <b>0</b>              | <b>808,932</b>   |                               |
| <b>Department: 715 - Treatment Plant Operations</b>                               |                                  |                     |                     |                        |                          |                       |                  |                               |
| 02-715-3342   | Hay Sale Proceeds                | 605                 | 0                   | 0                      |                          |                       | 0                |                               |
| <b>Department 715 - Treatment Plant Operations</b>                                |                                  | <b>605</b>          | <b>0</b>            | <b>0</b>               | <b>0</b>                 | <b>0</b>              | <b>0</b>         |                               |
| <b>Department: 730 - System Development Capital Improvement</b>                   |                                  |                     |                     |                        |                          |                       |                  |                               |
| 02-730-3610   | System Development Fees          | 81,486              | 135,438             | 100,678                |                          |                       | 100,678          |                               |
| 02-730-3791   | Debt to finance Water Tank       |                     |                     | 0                      |                          | 800,000               | 800,000          | 80% Financeing for Water Tank |
| 02-730-3791   | System Development Interest In   | 5,253               | 2,443               | 2,678                  | 39                       |                       | 2,717            |                               |
| <b>Department 730 - System Development Capita</b>                                 |                                  | <b>86,739</b>       | <b>137,881</b>      | <b>103,356</b>         | <b>39</b>                | <b>800,000</b>        | <b>903,395</b>   |                               |
| <b>Revenue Total:</b>   |                                  | <b>863,759</b>      | <b>927,898</b>      | <b>910,115</b>         | <b>2,211</b>             | <b>800,000</b>        | <b>1,712,326</b> |                               |


|  |                                  |                     |                     |                        |                          |                       |             |                    |
|--|----------------------------------|---------------------|---------------------|------------------------|--------------------------|-----------------------|-------------|--------------------|
| Account Number   | Account Name                     | 2013 Total Activity | 2014 Total Activity | 2015 Projected Actuals | 2016 Operational Changes | 2016 One-time Changes | 2016 Budget | Notes              |
| <b>Expense</b>   |                                  |                     |                     |                        |                          |                       |             |                    |
| <b>Department: 710 - Water Distribution Operations</b>                           |                                  |                     |                     |                        |                          |                       |             |                    |
| 02-710-4101  | Wages                            | 204,463             | 212,876             | 190,240                | 9,156                    |                       | 199,396     | 2% COLA 2% Merit   |
| 02-710-4110  | FICA / Medicare                  | 14,417              | 14,943              | 14,553                 | 251                      |                       | 14,804      |                    |
| 02-710-4112  | Unemployment Insurance           | 603                 | 638                 | 571                    | 10                       |                       | 581         |                    |
| 02-710-4114  | Retirement Contributions - Gen   | 5,297               | 5,495               | 5,707                  | 99                       |                       | 5,806       |                    |
| 02-710-4115  | Earned Leave Time Accrued        | 5,117               | 0                   | 0                      | 188                      |                       | 188         |                    |
| 02-710-4116  | Medical / Dental / Vision / Life | 44,585              | 47,495              | 48,687                 | 3,104                    |                       | 51,791      |                    |
| 02-710-4140  | Workers Compensation Insuran     | 5,027               | 0                   | 0                      | 174                      |                       | 174         |                    |
| 02-710-4205  | Postage                          | 6,778               | 7,251               | 5,322                  | 2,678                    |                       | 8,000       | Mostly lab testing |
| 02-710-4211  | Office Supplies                  | 1,760               | 2,535               | 1,285                  | 715                      |                       | 2,000       |                    |
| 02-710-4216  | Operating Supplies               | 521                 | 1,462               | 786                    | 714                      |                       | 1,500       |                    |
| 02-710-4220  | Licenses & Permits               | 500                 | 310                 | 310                    | 190                      |                       | 500         |                    |
| 02-710-4231  | Vehicle Gas                      | 6,290               | 6,937               | 6,185                  | 615                      |                       | 6,800       |                    |
| 02-710-4232  | Vehicle Maintenance Supplies     | 1,170               | 869                 | 866                    | 634                      |                       | 1,500       |                    |
| 02-710-4233  | Equipment Maintenance Suppli     | 1,494               | 1,181               | 1,022                  | -22                      |                       | 1,000       |                    |
| 02-710-4234  | Equipment Gas & Oil              | 264                 | 185                 | 193                    | 57                       |                       | 250         |                    |
| 02-710-4236  | Meters, Material, & Frt          | 1,446               | 6,378               | 3,184                  | -684                     |                       | 2,500       | Increased building |
| 02-710-4237  | Office Equipment Maint Supplies  |                     | 0                   | 21                     | 79                       |                       | 100         |                    |
| 02-710-4271  | Small Tool Purchases             | 71                  | 359                 | 106                    | 144                      |                       | 250         |                    |
| 02-710-4275  | Uniform / Work Wear              | 775                 | 855                 | 287                    | 413                      |                       | 700         |                    |
| 02-710-4280  | Meeting Food Provided            | 96                  |                     | 0                      | 50                       |                       | 50          |                    |
| 02-710-4290  | Miscellaneous                    | 20                  |                     | 0                      | 0                        |                       | 0           |                    |
| 02-710-4345  | Telephone Service                | 1,571               | 1,819               | 1,804                  | -1,804                   |                       | 0           |                    |
| 02-710-4346  | Cell Phone Service               |                     |                     | 0                      | 2,100                    |                       | 2,100       |                    |
| 02-710-4380  | PC / Liability Insurance         | 9,589               | 8,446               | 10,600                 |                          |                       | 10,600      |                    |
| 02-710-4403  | Publication of Public Notices    | 110                 | 0                   | 0                      | 400                      |                       | 400         |                    |
| 02-710-4410  | Legal                            | 18,996              | 16,537              | 22,076                 | 2,924                    |                       | 25,000      | Water Rights       |
| 02-710-4411  | Audit Fees                       | 3,190               | 4,250               | 4,580                  | 120                      |                       | 4,700       |                    |
| 02-710-4412  | Engineering Fees                 | 18,529              | 38,617              | 43,450                 | -8,450                   |                       | 35,000      |                    |
| 02-710-4414  | IT Services                      | 875                 | 718                 | 0                      | 0                        |                       | 0           |                    |
| 02-710-4415  | Professional Fees for Outside Se | 8,108               | 31,308              | 6,504                  | -504                     |                       | 6,000       |                    |
| 02-710-4416  | Advertising / Public Relations   | 9                   | 0                   | 102                    | -2                       |                       | 100         |                    |
| 02-710-4421  | Equipment Repair Service         | 0                   | 12                  | 388                    | 612                      |                       | 1,000       | Water Plant        |
| 02-710-4422  | Office Equipment Repair Servic   | 15                  | 113                 | 0                      | 100                      |                       | 100         |                    |
| 02-710-4424  | Laboratory Testing Fees          | 3,980               | 2,881               | 1,172                  | 2,828                    |                       | 4,000       |                    |





| Account Number  | Account Name                          | 2013<br>Total Activity | 2014<br>Total Activity | 2015<br>Projected Actuals | 2016<br>Operational<br>Changes | 2016 One-time<br>Changes | 2016 Budget    | Notes                                |
|---|---------------------------------------|------------------------|------------------------|---------------------------|--------------------------------|--------------------------|----------------|--------------------------------------|
| 02-710-4427   | Maintenance Services Provided         | 233                    | 438                    | 188                       | 62                             |                          | 250            |                                      |
| 02-710-4430   | Printing Services                     | 1,651                  | 1,203                  | 922                       | 78                             |                          | 1,000          |                                      |
| 02-710-4432   | Memberships / Dues                    | 880                    | 1,290                  | 1,240                     | 0                              |                          | 1,240          |                                      |
| 02-710-4444   | Bad Debt Loss                         | 961                    |                        | 0                         | 0                              |                          | 0              |                                      |
| 02-710-4480   | Travel & Training Costs               | 3,641                  | 2,122                  | 3,461                     | -461                           |                          | 3,000          |                                      |
| 02-710-4481   | Restaurant Meals for Travel & M       | 488                    | 327                    | 30                        | 370                            |                          | 400            |                                      |
| 02-710-4510   | Software costs                        | 7,595                  | 4,736                  | 1,440                     | 60                             |                          | 1,500          |                                      |
| 02-710-4511   | Computer Purchases & Parts            | 97                     | 1,377                  | 0                         | 1,200                          |                          | 1,200          |                                      |
| 02-710-4514   | Other Office Equipment Purcha         | 0                      | 0                      | 510                       | -210                           |                          | 300            |                                      |
| 02-710-4540   | Tools>\$500<\$5000                    | 153                    | 19                     | 0                         | 100                            |                          | 100            |                                      |
| 02-710-4561   | Water Infrastructure Maint < \$       | 7,975                  | 20,849                 | 9,252                     | 748                            |                          | 10,000         |                                      |
| <b>Department 710 - Water Distribution Operations</b>                 |                                       | <b>389,338</b>         | <b>446,831</b>         | <b>387,044</b>            | <b>18,836</b>                  | <b>0</b>                 | <b>405,880</b> |                                      |
| <b>Department: 715 - Treatment Plant Operations</b>                   |                                       |                        |                        |                           |                                |                          |                |                                      |
| 02-715-4240   | Building Maintenance Supplies         | 173                    | 335                    | 75                        | 75                             |                          | 150            |                                      |
| 02-715-4244   | Plant Operating Supplies              | 3,400                  | 5,468                  | 2,881                     | 119                            |                          | 3,000          |                                      |
| 02-715-4251   | Chemicals                             | 17,110                 | 19,932                 | 12,896                    | 7,104                          |                          | 20,000         | Water plant                          |
| 02-715-4286   | Project Water Surcharge               | 3,079                  | 4,387                  | 4,989                     | 1,011                          |                          | 6,000          | Rate & amount increase               |
| 02-715-4341   | Electricity                           | 10,888                 | 10,572                 | 10,020                    | 180                            |                          | 10,200         |                                      |
| 02-715-4344   | Natural Gas / Propone                 | 4,100                  | 4,681                  | 4,192                     | 208                            |                          | 4,400          |                                      |
| 02-715-4415   | Professional Fees for Outside Se      | 503                    | 0                      | 0                         | 500                            |                          | 500            |                                      |
| 02-715-4426   | Building Maintenance Services         |                        | 13                     | 0                         | 0                              |                          | 0              |                                      |
| 02-715-4427   | Maintenance Services Provided         |                        | 54                     | 0                         | 5,000                          |                          | 5,000          | Weed                                 |
| 02-715-4435   | Building Rent                         | 7,839                  | 7,839                  | 7,839                     |                                |                          | 7,839          |                                      |
| 02-715-4823   | Purchase Water Rights                 | 1,826                  | 1,976                  | 2,568                     | -68                            |                          | 2,500          | Fry / Ark                            |
| 02-715-4825   | Pump Station Improvements             | 0                      | 0                      | 0                         | 3,000                          |                          | 3,000          |                                      |
| <b>Department 715 - Treatment Plant Operations</b>                    |                                       | <b>48,918</b>          | <b>55,257</b>          | <b>45,460</b>             | <b>17,129</b>                  | <b>0</b>                 | <b>62,589</b>  |                                      |
| <b>Department: 720 - Infrastructure Maintenance &amp; Replacement</b> |                                       |                        |                        |                           |                                |                          |                |                                      |
| 02-720-4813   | Light Equipment Purchase              | 11,330                 | 29,529                 | 0                         | 15,000                         |                          | 15,000         | Dataloggers                          |
| 02-720-4824   | Plant Equipment Purchase              | 3,127                  | 0                      | 0                         | 5,000                          |                          | 5,000          | Steam gage & meter                   |
| 02-720-4829   | Distribution System Replaceme         | 0                      | 0                      | 39,188                    | 812                            |                          | 40,000         |                                      |
| <b>Department 720 - Infrastructure Maintenance</b>                    |                                       | <b>14,457</b>          | <b>29,529</b>          | <b>39,188</b>             | <b>20,812</b>                  | <b>0</b>                 | <b>60,000</b>  |                                      |
| <b>Department: 730 - System Development Capital Improvement</b>       |                                       |                        |                        |                           |                                |                          |                |                                      |
| 02-730-4511   | Ivy League                            |                        |                        | 8,337                     |                                | 122,663                  | 131,000        | Ivy League Conversion                |
| 02-730-4562   | Upper Zone Well 3                     |                        | 27,439                 | 133,273                   |                                | -133,273                 | 0              |                                      |
| 02-730-4803   | Engineering Fees - Capital            |                        |                        |                           | 15,000                         |                          | 15,000         | Cottonwood Lake & multi-use projects |
| 02-730-4820   | Water System Development Improvements |                        |                        |                           |                                |                          | 0              |                                      |
| 02-730-4820   | Computer                              |                        |                        |                           | 3,000                          |                          | 3,000          | Computer                             |
| 02-730-4820   | Software                              |                        |                        |                           | 8,000                          |                          | 8,000          | Half of Public Works Software        |
| 02-730-4828   | Half of Public Works Software         |                        |                        |                           | 0                              |                          | 0              | SWPP Development                     |
| 02-730-4828   | SWPP Development                      |                        |                        |                           | 900,000                        |                          | 900,000        | 750,000 Gal Water Tank               |
| 02-730-4828   | 750,000 Gal Water Tank                |                        |                        | 75,000                    | -75,000                        |                          | 0              | Water convenience Center             |


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|  |                                 |                        |                        |                              |                                |                              |             |                        |
|---|---------------------------------|------------------------|------------------------|------------------------------|--------------------------------|------------------------------|-------------|------------------------|
| Account Number  | Account Name                    | 2013<br>Total Activity | 2014<br>Total Activity | 2015<br>Projected<br>Actuals | 2016<br>Operational<br>Changes | 2016 One-<br>time<br>Changes | 2016 Budget | Notes                  |
| Fund: 01 - General Fund   |                                 |                        |                        |                              |                                |                              |             |                        |
| Revenue   |                                 |                        |                        |                              | Enter changes here             |                              |             |                        |
| Department: 100 - General Government  |                                 |                        |                        |                              |                                |                              |             |                        |
| 01-100-3111   | General Property Taxes          | 323,619                | 347,276                | 359,906                      | 3,594                          |                              | 363,500     | Tabor increase         |
| 01-100-3112   | Delinquent Property Taxes       | 243                    | 51                     | 76                           |                                |                              | 76          |                        |
| 01-100-3121   | Specific Ownership Taxes        | 41,905                 | 40,639                 | 40,918                       | 409                            |                              | 41,327      | 1% increase            |
| 01-100-3122   | Motor Vehicle Registration Fee  | 14,409                 | 13,360                 | 14,535                       | 145                            |                              | 14,680      | 1% increase            |
| 01-100-3130   | Electricity Business Tax        | 29,901                 | 36,597                 | 28,501                       | 285                            |                              | 28,786      | 1% increase            |
| 01-100-3131   | Natural Gas Business Tax        | 11,407                 | 13,115                 | 15,874                       | 159                            |                              | 16,033      | 1% increase            |
| 01-100-3132   | Cable TV Business Tax           | 21,492                 | 22,176                 | 22,285                       | 222                            |                              | 22,507      | 1% increase            |
| 01-100-3133   | Telephone Business Tax          | 3,000                  | 3,000                  | 3,000                        |                                |                              | 3,000       |                        |
| 01-100-3141   | Town Sales Tax                  | 1,187,408              | 1,308,488              | 1,347,534                    | 40,426                         |                              | 1,387,960   | 3% increase            |
| 01-100-3142   | County Sales Tax                | 779,239                | 836,116                | 866,249                      | 25,987                         |                              | 892,236     | 3% increase            |
| 01-100-3149   | Sales Tax Rebate                | -14,674                | -24,869                | -26,866                      | -4,000                         |                              | -30,866     | Tractor Supply & Loves |
| 01-100-3150   | Highway Users Tax               | 115,890                | 118,034                | 120,386                      | -7,848                         |                              | 112,538     |                        |
| 01-100-3151   | Cigarette Tax                   | 8,585                  | 8,465                  | 8,578                        | 150                            |                              | 8,728       |                        |
| 01-100-3152   | County Road & Bridge Tax        | 3,539                  | 4,581                  | 4,652                        | 148                            |                              | 4,800       |                        |
| 01-100-3155   | Mineral Severance Tax           | 20,907                 | 27,354                 | 28,210                       | 1,000                          |                              | 29,210      |                        |
| 01-100-3411   | Encroachment License            | 0                      | 320                    | 200                          |                                |                              | 200         |                        |
| 01-100-3661   | Ground Lease Town Property      | 30                     | 50                     | 40                           |                                |                              | 40          |                        |
| 01-100-3701   | Miscellaneous                   | 6                      | 716                    | 287                          |                                |                              | 287         |                        |
| 01-100-3705   | Bad Check Fees                  | 50                     | 25                     | 50                           |                                |                              | 50          |                        |
| 01-100-3721   | Refund of Retirement Payments   | 1,662                  | 0                      | 0                            |                                |                              | 0           |                        |
| 01-100-3722   | Rebates                         | 5,486                  | 1,243                  | 1,364                        |                                |                              | 1,364       |                        |
| 01-100-3790   | Interest on Deposits            | 3,239                  | 2,952                  | 3,305                        |                                |                              | 3,305       |                        |
| Department 100 - General Government Total:                                      |                                 | 2,557,342              | 2,759,688              | 2,839,083                    | 60,677                         | 0                            | 2,899,760   |                        |
|   |                                 | 0                      |                        |                              |                                |                              |             |                        |
| Department: 120 - Town Clerk  |                                 |                        |                        |                              |                                |                              |             |                        |
| 01-120-3210   | Liquor Licenses                 | 6,670                  | 5,648                  | 10,684                       | 535                            |                              | 11,219      |                        |
| 01-120-3211   | Medical Marijuana Licenses      | 100                    | 100                    | 100                          |                                |                              | 100         |                        |
| 01-120-3215   | Business Licenses               | 7,611                  | 9,848                  | 10,342                       | 517                            |                              | 10,859      |                        |
| 01-120-3216   | Temporary Business License      | 2,640                  | 2,576                  | 2,280                        | 20                             |                              | 2,300       |                        |
| 01-120-3217   | Peddler's Permit                | 12                     | 20                     | 0                            |                                |                              | 0           |                        |
| 01-120-3219   | Special Event Permits           | 950                    | 1,110                  | 1,364                        | 80                             |                              | 1,444       |                        |
| 01-120-3221   | Large Animal Permits            | 215                    | 0                      | 45                           | 15                             |                              | 60          |                        |
| 01-120-3225   | Street Closure & Parade Permits | 425                    | 150                    | 550                          | 50                             |                              | 600         |                        |
| 01-120-3302   | Sale of Maps & Publications     | 2                      | 0                      | 0                            |                                |                              | 0           |                        |
| 01-120-3310   | Copy/Fax Fees                   | 102                    | 199                    | 76                           | 25                             |                              | 100         |                        |
| 01-120-3315   | Notary Fees                     | 494                    | 620                    | 408                          | 80                             |                              | 488         |                        |
| Department 120 - Town Clerk Total:  |                                 | 19,221                 | 20,271                 | 25,849                       | 1,322                          | 0                            | 27,170      |                        |


|  |                                    |                        |                        |                              |                                |                              |                |                 |
|--|------------------------------------|------------------------|------------------------|------------------------------|--------------------------------|------------------------------|----------------|-----------------|
| Account Number   | Account Name                       | 2013<br>Total Activity | 2014<br>Total Activity | 2015<br>Projected<br>Actuals | 2016<br>Operational<br>Changes | 2016 One-<br>time<br>Changes | 2016 Budget    | Notes           |
| <b>Department: 125 - Municipal Court</b>   |                                    |                        |                        |                              |                                |                              |                |                 |
| 01-125-3501  | Court Cost                         | 5,274                  | 7,948                  | 5,769                        | 204                            |                              | 5,973          |                 |
| 01-125-3511  | Traffic Fines                      | 20,746                 | 20,344                 | 20,139                       | 451                            |                              | 20,590         |                 |
| 01-125-3514  | Dog Fines                          | 350                    | 175                    | 425                          |                                |                              | 425            |                 |
| 01-125-3517  | Criminal Fines                     | 3,638                  | 4,548                  | 2,885                        | 2                              |                              | 2,887          |                 |
| 01-125-3519  | Surcharge on Fines                 | 4,637                  | 7,058                  | 5,287                        |                                |                              | 5,287          |                 |
| 01-125-3520  | Other Fines                        | 543                    | 140                    | 1,265                        | 35                             |                              | 1,300          |                 |
| 01-125-3521  | UPS Fee Assessment                 | 63                     | 0                      | 0                            | 7                              |                              | 7              |                 |
| 01-125-3522  | Portable Breath Test Fee           | 975                    | 2,580                  | 410                          | 70                             |                              | 480            |                 |
| 01-125-3523  | VIN Inspection Fees                | 2,200                  | 2,670                  | 2,010                        | 30                             |                              | 2,040          |                 |
| 01-125-3526  | Warrant Fee                        | 150                    | 90                     | 120                          | 80                             |                              | 200            |                 |
| 01-125-3530  | Jury Fees                          |                        | 0                      | 100                          |                                |                              | 100            |                 |
| 01-125-3725  | Combined Court payments            | 487                    | 522                    | 708                          | 78                             |                              | 786            |                 |
| <b>Department 125 - Municipal Court Total:</b>                                   |                                    | <b>39,062</b>          | <b>46,074</b>          | <b>39,118</b>                | <b>957</b>                     | <b>0</b>                     | <b>40,075</b>  |                 |
| <b>Department: 210 - Police Department</b>                                       |                                    |                        |                        |                              |                                |                              |                |                 |
| 01-210-3710  | Sale of surplus equipment          |                        | 5,000                  | 1,059                        | -59                            |                              | 1,000          |                 |
| 01-210-3725  | Refund of Expenditures             | 155                    | 0                      | 0                            |                                |                              | 0              |                 |
| 01-210-3741  | Drug Offender Charges              | 78                     | 226                    | 142                          | 1                              |                              | 143            |                 |
| 01-210-3750  | Police Department Donations        | 469                    | 0                      | 589                          |                                |                              | 589            |                 |
| 01-210-3764  | DUI Grant                          |                        | 3,273                  | 0                            |                                |                              | 0              |                 |
| <b>Department 210 - Police Department Total:</b>                                 |                                    | <b>702</b>             | <b>8,499</b>           | <b>1,790</b>                 | <b>-58</b>                     | <b>0</b>                     | <b>1,732</b>   |                 |
| <b>Department: 230 - Volunteer Fire Department</b>                               |                                    |                        |                        |                              |                                |                              |                |                 |
| 01-230-3723  | State Contribution to Pension      | 10,800                 | 10,800                 | 10,800                       |                                |                              | 10,800         |                 |
| 01-230-3742  | Fire Department Donations          | 250                    | 50                     | 500                          |                                |                              | 500            |                 |
| <b>Department 230 - Volunteer Fire Department</b>                                |                                    | <b>11,050</b>          | <b>10,850</b>          | <b>11,300</b>                | <b>0</b>                       | <b>0</b>                     | <b>11,300</b>  |                 |
| <b>Department: 310 - Planning (Development)</b>                                  |                                    |                        |                        |                              |                                |                              |                |                 |
| 01-310-3404  | Sign Permits                       | 600                    | 700                    | 860                          | 140                            |                              | 1,000          |                 |
| 01-310-3403  | Fence permit                       |                        | 280                    | 210                          |                                |                              | 210            |                 |
| 01-310-3410  | Special Use Permit Fee             | 800                    | 1,400                  | 958                          |                                |                              | 958            |                 |
| 01-310-3412  | Lot Line Adjustment Fee            | 900                    | 1,172                  | 550                          | 50                             |                              | 600            |                 |
| 01-310-3413  | Temporary Use Permit               | 950                    | 649                    | 1,450                        | 100                            |                              | 1,550          |                 |
| 01-310-3417  | Building Permit Fees               | 9,403                  | 18,953                 | 24,993                       | 500                            |                              | 25,493         |                 |
|  | Broadband grant                    | 0                      | 0                      | 0                            |                                | 10,000                       | 10,000         | Broadband grant |
| 01-310-3419  | Development Appeal Fees            | 30                     | 0                      | 3,328                        |                                |                              | 3,328          |                 |
| 01-310-3420  | LUC Comp Plan Grant                | 0                      | 0                      | 856                          |                                | 60,000                       | 60,856         | LUC Comp Plan   |
| 01-310-3420  | Zoning Variance Fee                | 600                    | 2,150                  | 1,900                        | 144                            |                              | 2,044          |                 |
| 01-310-3430  | Minor Subdivision Application Fees | 3,816                  | 1,676                  | 1,000                        | 1,500                          |                              | 2,500          |                 |
| 01-310-3442  | Subdivision Maintenance Fees       | 250                    | 0                      | 0                            |                                |                              | 0              |                 |
| 01-310-3465  | Town Planning Review Fees          | 0                      | 729                    | 3,512                        |                                |                              | 3,512          |                 |
| <b>Department 310 - Planning (Development) Total:</b>                            |                                    | <b>17,348</b>          | <b>27,709</b>          | <b>39,617</b>                | <b>2,434</b>                   | <b>70,000</b>                | <b>112,051</b> |                 |


|  |                                  |                        |                        |                              |                                |                              |               |       |
|--|----------------------------------|------------------------|------------------------|------------------------------|--------------------------------|------------------------------|---------------|-------|
| Account Number   | Account Name                     | 2013<br>Total Activity | 2014<br>Total Activity | 2015<br>Projected<br>Actuals | 2016<br>Operational<br>Changes | 2016 One-<br>time<br>Changes | 2016 Budget   | Notes |
| <b>Department: 320 - Community Center</b>  |                                  |                        |                        |                              |                                |                              |               |       |
| 01-320-3621  | Shower Revenue                   | 1,970                  | 3,330                  | 2,886                        | 50                             |                              | 2,936         |       |
| 01-320-3660  | Community Center Rental Fee      | 4,448                  | 4,164                  | 4,330                        | 70                             |                              | 4,400         |       |
| <b>Department 320 - Community Center Total:</b>                                  |                                  | <b>6,417</b>           | <b>7,494</b>           | <b>7,216</b>                 | <b>120</b>                     | <b>0</b>                     | <b>7,336</b>  |       |
| <b>Department: 410 - Public Works</b>  |                                  |                        |                        |                              |                                |                              |               |       |
| 01-410-3416  | Driveway Access Permit           | 90                     | 600                    | 180                          | 60                             |                              | 240           |       |
| 01-410-3441  | Sidewalk-in lieu Fees            |                        | 6,197                  |                              | 1,000                          |                              | 1,000         |       |
| 01-410-3623  | Beautification Committee Revenue | 1,552                  | 750                    | 1,200                        | 50                             |                              | 1,250         |       |
| 01-410-3675  | Water Department Facility Lease  | 7,839                  | 7,839                  | 7,839                        |                                |                              | 7,839         |       |
| <b>Department 410 - Public Works Total:</b>                                      |                                  | <b>9,481</b>           | <b>15,386</b>          | <b>9,219</b>                 | <b>1,110</b>                   | <b>0</b>                     | <b>10,329</b> |       |
| <b>Department: 415 - Street Maintenance</b>                                      |                                  |                        |                        |                              |                                |                              |               |       |
| 01-415-3415  | Street Opening Permit            | 360                    | 1,140                  | 720                          | 90                             |                              | 810           |       |
| <b>Department 415 - Street Maintenance Total:</b>                                |                                  | <b>360</b>             | <b>1,140</b>           | <b>720</b>                   | <b>90</b>                      | <b>0</b>                     | <b>810</b>    |       |
| <b>Department: 510 - Parks Department</b>  |                                  |                        |                        |                              |                                |                              |               |       |
| 01-510-3601  | Park Use Permits                 | 1,648                  | 2,060                  | 1,650                        | 25                             |                              | 1,675         |       |
| 01-510-3620  | Launch Permit Fees               | 3,250                  | 4,750                  | 4,000                        | 50                             |                              | 4,050         |       |
| 01-510-3622  | River Park Trail Donations       |                        | 30                     | 0                            |                                |                              | 0             |       |
| 01-510-3748  | Memorial Park Bench Donations    | 3,825                  | 0                      | 2,750                        | 0                              |                              | 2,750         |       |
| 01-510-3762  | Grants for Trees                 |                        | 0                      | 0                            |                                |                              | 0             |       |
| <b>Department 510 - Parks Department Total:</b>                                  |                                  | <b>8,723</b>           | <b>6,840</b>           | <b>8,400</b>                 | <b>75</b>                      | <b>0</b>                     | <b>8,475</b>  |       |
| <b>Department: 515 - Rodeo Grounds</b>   |                                  |                        |                        |                              |                                |                              |               |       |
| 01-515-3670  | Sport Field permit fee           | 0                      | 200                    | 150                          |                                |                              | 150           |       |
| 01-515-3673  | Rodeo Grounds Rentals            | 360                    | 0                      | 360                          | 40                             |                              | 400           |       |
| <b>Department 515 - Rodeo Grounds Total:</b>                                     |                                  | <b>360</b>             | <b>200</b>             | <b>510</b>                   | <b>40</b>                      | <b>0</b>                     | <b>550</b>    |       |
| <b>Department: 520 - Cemetery</b>  |                                  |                        |                        |                              |                                |                              |               |       |
| 01-520-3680  | Sale of Cemetery Lots            | 1,560                  | 5,870                  | 6,075                        | 20                             |                              | 6,095         |       |
| 01-520-3681  | Burial Permit Fees               | 360                    | 280                    | 240                          | 60                             |                              | 300           |       |
| 01-520-3683  | Cemetery Maintenance Fee         | 250                    | 1,050                  | 1,000                        | 50                             |                              | 1,050         |       |
| <b>Department 520 - Cemetery Total:</b>  |                                  | <b>2,170</b>           | <b>7,200</b>           | <b>7,315</b>                 | <b>130</b>                     | <b>0</b>                     | <b>7,445</b>  |       |


|  |                                |                        |                        |                              |                                |                              |                  |                              |
|--|--------------------------------|------------------------|------------------------|------------------------------|--------------------------------|------------------------------|------------------|------------------------------|
| Account Number   | Account Name                   | 2013<br>Total Activity | 2014<br>Total Activity | 2015<br>Projected<br>Actuals | 2016<br>Operational<br>Changes | 2016 One-<br>time<br>Changes | 2016 Budget      | Notes                        |
| <b>Department: 550 - Recreation Department</b>                                   |                                |                        |                        |                              |                                |                              |                  |                              |
| 01-550-3901  | Special Interest/Trip/Event    | 2,203                  | 2,756                  | 3,680                        | -680                           |                              | 3,000            |                              |
| 01-550-3902  | Outdoor Recreation             | 1,075                  | 2,200                  | 2,215                        | 285                            |                              | 2,500            |                              |
| 01-550-3903  | Fitness/Martial Arts           | 3,838                  | 3,777                  | 4,280                        | -2,280                         |                              | 2,000            |                              |
| 01-550-3904  | Sports/Athletics               | 8,236                  | 18,001                 | 15,860                       | 1,640                          |                              | 17,500           |                              |
| 01-550-3905  | Fine Arts                      | 996                    | 1,732                  | 1,680                        | 720                            |                              | 2,400            |                              |
| 01-550-3921  | Softball Revenue               | 3,545                  | 0                      |                              |                                |                              | 0                |                              |
| 01-550-3965  | Event Revenue                  | 145                    | 0                      |                              |                                |                              | 0                |                              |
|  | Safe Route to School - grant   |                        |                        |                              |                                | 57,000                       | 57,000           | Safe Route to School - grant |
|  | McGinnes Gymnasium HSA         |                        |                        |                              |                                | 10,150                       | 10,150           | McGinnes Gymnasium HSA       |
| 01-550-3981  | Recreation Advertising Revenue | 0                      | 245                    | 325                          |                                |                              | 325              |                              |
| <b>Department 550 - Recreation Department Tot</b>                                |                                | <b>20,118</b>          | <b>28,711</b>          | <b>28,040</b>                | <b>-315</b>                    | <b>67,150</b>                | <b>94,875</b>    |                              |
|  |                                |                        | 0                      | 0                            |                                |                              | 0                |                              |
| <b>Revenue Total:</b>  |                                | <b>2,692,354</b>       | <b>2,940,062</b>       | <b>3,018,177</b>             | <b>66,581</b>                  | <b>137,150</b>               | <b>3,221,908</b> |                              |
|  |                                |                        |                        |                              |                                |                              |                  |                              |
| <b>Expense</b>   |                                |                        |                        |                              |                                |                              |                  |                              |
| <b>Department: 100 - General Government</b>                                      |                                |                        |                        | 0                            |                                |                              | 0                |                              |
| 01-100-4444  | Bad Debt Loss                  | 26                     | 0                      | 0                            |                                |                              | 0                |                              |
| <b>Department 100 - General Government Total:</b>                                |                                | <b>26</b>              | <b>0</b>               | <b>0</b>                     | <b>0</b>                       | <b>0</b>                     | <b>0</b>         |                              |
| <b>Department: 110 - Mayor &amp; Board of Trustees</b>                           |                                |                        |                        |                              |                                |                              |                  |                              |
| 01-110-4101  | Wages                          | 13,200                 | 13,200                 | 13,200                       |                                |                              | 13,200           |                              |
| 01-110-4110  | FICA / Medicare                | 1,010                  | 1,010                  | 1,010                        |                                |                              | 1,010            |                              |
| 01-110-4112  | Unemployment Insurance         | 40                     | 40                     | 40                           |                                |                              | 40               |                              |
| 01-110-4280  | Meeting Food Provided          | 17                     | 591                    | 270                          | -20                            |                              | 250              |                              |
| 01-110-4290  | Miscellaneous                  | 16                     | 249                    | 150                          | -150                           |                              | 0                |                              |
| 01-110-4410  | Legal                          |                        | 0                      | 29,376                       | 365                            |                              | 29,741           |                              |
| 01-100-4414  | IT                             |                        | 50                     | 0                            |                                |                              | 0                |                              |
| 01-110-4430  | Printing Services              | 166                    | 50                     | 252                          | -2                             |                              | 250              |                              |
| 01-110-4432  | Memberships / Dues             | 2,484                  | 2,589                  | 2,595                        |                                |                              | 2,595            |                              |
| 01-110-4480  | Travel & Training Costs        | 878                    | 8,489                  | 1,155                        | 925                            |                              | 2,080            |                              |
| <b>Department 110 - Mayor &amp; Board of Trustees</b>                            |                                | <b>17,809</b>          | <b>26,268</b>          | <b>48,048</b>                | <b>1,119</b>                   | <b>0</b>                     | <b>49,166</b>    |                              |


|  |   |                        |                        |                              |                                |                              |               |                  |
|--|---|------------------------|------------------------|------------------------------|--------------------------------|------------------------------|---------------|------------------|
| Account Number   | Account Name                            | 2013<br>Total Activity | 2014<br>Total Activity | 2015<br>Projected<br>Actuals | 2016<br>Operational<br>Changes | 2016 One-<br>time<br>Changes | 2016 Budget   | Notes            |
| <b>Department: 115 - Elections</b>   |   |                        |                        |                              |                                |                              |               |                  |
| 01-115-4205  | Postage                                 | 0                      | 0                      | 0                            | 900                            |                              | 900           |                  |
| 01-115-4403  | Publication of Public Notices           | 0                      | 30                     | 0                            | 40                             |                              | 40            |                  |
| 01-115-4410  | Legal                                   | 0                      | 0                      |                              |                                |                              | 0             |                  |
| 01-115-4407  | Election Judges                         | 0                      | 400                    | 0                            | 500                            |                              | 500           |                  |
| 01-115-4470  | Election Forms / Supplies               | 0                      | 120                    | 0                            | 2,600                          |                              | 2,600         |                  |
| 01-115-4471  | General Election Costs from County      |                        | 1,779                  | 1,779                        | -979                           |                              | 800           |                  |
| <b>Department 115 - Elections Total:</b>   |   | <b>0</b>               | <b>2,329</b>           | <b>1,779</b>                 | <b>3,061</b>                   | <b>0</b>                     | <b>4,840</b>  |                  |
| <b>Department: 120 - Town Clerk</b>  |   |                        |                        |                              |                                |                              |               |                  |
| 01-120-4101  | Wages                                   | 51,981                 | 54,317                 | 56,493                       |                                |                              | 56,493        | 2% COLA 2% Merit |
| 01-120-4110  | FICA / Medicare                         | 3,649                  | 3,812                  | 4,322                        |                                |                              | 4,322         |                  |
| 01-120-4112  | Unemployment Insurance                  | 156                    | 163                    | 172                          |                                |                              | 172           |                  |
| 01-120-4114  | Retirement Contributions - Genera       | 1,560                  | 1,630                  | 1,695                        |                                |                              | 1,695         |                  |
| 01-120-4116  | Medical / Dental / Vision / Life Insura | 10,204                 | 10,813                 | 11,783                       | 825                            |                              | 12,608        |                  |
| 01-120-4211  | Office Supplies                         | 247                    | 759                    | 483                          | 162                            |                              | 645           |                  |
| 01-120-4213  | Computer Supplies                       | 4,150                  | 0                      | 0                            |                                |                              | 0             |                  |
| 01-120-4402  | Publication of Ordinances & Procedu     | 1,007                  | 1,130                  | 1,582                        | 6,418                          |                              | 8,000         |                  |
| 01-120-4403  | Publication of Public Notices           | 985                    | 822                    | 2,324                        | 4,676                          |                              | 7,000         |                  |
| 01-120-4404  | Recording Fees                          | 388                    | 107                    | 500                          | 0                              |                              | 500           |                  |
| 01-120-4414  | IT Services                             | 800                    | 265                    | 0                            | 0                              |                              | 0             |                  |
| 01-120-4418  | Background Check - Non Employee         | 394                    | 155                    | 308                          | -8                             |                              | 300           |                  |
| 01-120-4430  | Printing Services                       | 117                    | 420                    | 3,365                        | 635                            |                              | 4,000         |                  |
| 01-120-4432  | Memberships / Dues                      | 380                    | 295                    | 320                          | -25                            |                              | 295           |                  |
| 01-120-4480  | Travel & Training Costs                 | -271                   | 571                    | 1,908                        | 92                             |                              | 2,000         |                  |
| 01-120-4481  | Restaurant Meals for Travel & Meeti     | 145                    | 241                    | 150                          |                                |                              | 150           |                  |
| 01-120-4510  | Software costs                          | 630                    | 543                    | 0                            | 975                            |                              | 975           |                  |
| 01-120-4511  | Computer Purchases & Parts              |                        | 2,524                  |                              |                                | 0                            | 0             |                  |
| <b>Department 120 - Town Clerk Total:</b>  |   | <b>76,522</b>          | <b>78,567</b>          | <b>85,405</b>                | <b>13,750</b>                  | <b>0</b>                     | <b>99,154</b> |                  |
| <b>Department: 125 - Municipal Court</b>   |   |                        |                        |                              |                                |                              |               |                  |
| 01-125-4101  | Wages                                   | 32,829                 | 34,014                 | 37,174                       | 880                            |                              | 38,054        | 2% COLA 2% Merit |
| 01-125-4110  | FICA / Medicare                         | 2,501                  | 2,577                  | 2,702                        | 67                             |                              | 2,769         |                  |
| 01-125-4112  | Unemployment Insurance                  | 98                     | 102                    | 112                          | 2                              |                              | 114           |                  |
| 01-125-4114  | Retirement Contributions - Genera       | 581                    | 605                    | 1,760                        | 70                             |                              | 1,830         |                  |
| 01-125-4116  | Medical / Dental / Vision / Life Insura | 2,762                  | 3,741                  | 3,758                        | 263                            |                              | 4,021         |                  |
| 01-125-4205  | Postage                                 | 144                    | 155                    | 250                          |                                |                              | 250           |                  |
| 01-125-4211  | Office Supplies                         | 0                      | 255                    | 125                          | 0                              |                              | 125           |                  |
| 01-125-4408  | Jury Fees                               | 57                     | 0                      | 114                          | 0                              |                              | 114           |                  |
| 01-125-4410  | Legal                                   | 25,018                 | 28,907                 | 27,299                       | -2,299                         |                              | 25,000        |                  |
| <b>Department 125 - Municipal Court Total:</b>                                   |   | <b>64,007</b>          | <b>70,356</b>          | <b>73,294</b>                | <b>-1,017</b>                  | <b>0</b>                     | <b>72,277</b> |                  |


|  |   |                        |                        |                              |                                |                              |                |                              |
|--|---|------------------------|------------------------|------------------------------|--------------------------------|------------------------------|----------------|------------------------------|
| Account Number   | Account Name                            | 2013<br>Total Activity | 2014<br>Total Activity | 2015<br>Projected<br>Actuals | 2016<br>Operational<br>Changes | 2016 One-<br>time<br>Changes | 2016 Budget    | Notes                        |
| <b>Department: 130 - Town Administrator</b>                                      |   |                        |                        |                              |                                |                              |                |                              |
| 01-130-4101  | Wages                                   | 98,508                 | 67,533                 | 130,635                      | -4,774                         |                              | 125,861        | 90% TA 50% AA                |
| 01-130-4110  | FICA / Medicare                         | 7,346                  | 4,434                  | 9,994                        | -366                           |                              | 9,628          |                              |
| 01-130-4112  | Unemployment Insurance                  | 296                    | 201                    | 392                          | -15                            |                              | 377            |                              |
| 01-130-4114  | Retirement Contributions - Genera       | 2,287                  | 1,447                  | 3,919                        | -143                           |                              | 3,776          |                              |
| 01-130-4116  | Medical / Dental / Vision / Life Insura | 7,225                  | 11,355                 | 25,135                       | 486                            |                              | 25,621         |                              |
| 01-130-4120  | Employee Background Check               | 48                     | 0                      | 41                           | -41                            |                              | 0              |                              |
| 01-130-4140  | Workers Compensation Insurance          | 31,579                 | 57,502                 | 99,162                       | -43,264                        |                              | 55,898         |                              |
| 01-130-4211  | Office Supplies                         | 2,709                  | 2,680                  | 804                          | 1,696                          |                              | 2,500          |                              |
| 01-130-4213  | Computer Supplies                       | 1,451                  | 1,655                  | 1,202                        | -2                             |                              | 1,200          |                              |
| 01-130-4231  | Vehicle Gas                             | 872                    | 896                    | 763                          | 37                             |                              | 800            |                              |
| 01-130-4232  | Vehicle Maintenance Supplies            | 55                     | 0                      | 32                           | 8                              |                              | 40             |                              |
| 01-130-4250  | Subscriptions                           | 240                    | 16                     | 480                          | 920                            |                              | 1,400          | DCI                          |
| 01-130-4280  | Meeting Food Provided                   | 1,009                  | 1,207                  | 784                          | 16                             |                              | 800            |                              |
| 01-130-4290  | Miscellaneous                           | 1,781                  | 0                      | 0                            |                                |                              | 0              |                              |
| 01-130-4310  | Web Site & Domain Maintenance           | 175                    | 0                      | 350                          | 3,150                          |                              | 3,500          | Website service fee          |
| 01-130-4380  | PC / Liability Insurance                | 53,505                 | 65,362                 | 53,673                       | 7,327                          |                              | 61,000         |                              |
| 01-130-4406  | Public Outreach Communication           |                        | 722                    |                              |                                |                              | 0              |                              |
| 01-130-4410  | Legal                                   | 95,115                 | 77,000                 | 13,242                       | 4,758                          |                              | 18,000         |                              |
| 01-130-4414  | IT Services                             | 10,026                 | 22,919                 | 8,550                        | -8,550                         |                              | 0              |                              |
| 01-130-4415  | Professional Fees for Outside Service   | 2,910                  | 9,810                  | 5,813                        | 9,187                          |                              | 15,000         | Melanie = \$7,308 / StradOps |
| 01-130-4416  | Advertising / Public Relations          | 4,057                  | 950                    | 1,139                        | -59                            |                              | 1,080          |                              |
| 01-130-4430  | Printing Services                       | 632                    | 611                    | 757                          | 257                            |                              | 1,014          |                              |
| 01-130-4432  | Memberships / Dues                      | 75                     | 145                    | 395                          | -245                           |                              | 150            |                              |
| 01-130-4433  | Dispatch Services                       | 46,823                 | 48,249                 | 53,011                       | 3,989                          | -57,000                      | 0              | \$1.40 per call              |
| 01-130-4480  | Travel & Training Costs                 | 1,573                  | 6,372                  | 5,156                        | 844                            |                              | 6,000          | DCI, Main Street, CCCMA,     |
| 01-130-4481  | Restaurant Meals for Travel & Meeti     | 23                     | 150                    | 305                          | 195                            |                              | 500            | CML @ 650 per trip ICMA      |
| 01-130-4510  | Software costs                          | 187                    | 564                    | 315                          | 55                             |                              | 370            |                              |
| 01-130-4511  | Computer Purchases & Parts              | 1,100                  | 6,585                  | 0                            | 2,100                          |                              | 2,100          |                              |
| 01-130-4512  | Internet services                       | 439                    | 0                      | 0                            | 7,000                          |                              | 7,000          | VOIP                         |
| <b>Department 130 - Town Administrator Total:</b>                                |   | <b>372,047</b>         | <b>388,365</b>         | <b>416,048</b>               | <b>-15,434</b>                 | <b>-57,000</b>               | <b>343,614</b> |                              |
| <b>Department: 135 - Financial Administrator</b>                                 |   |                        |                        |                              |                                |                              |                |                              |
| 01-135-4101  | Wages                                   | 99,393                 | 95,909                 | 96,766                       | 12,175                         |                              | 108,941        | 2% COLA 2% Merit             |
| 01-135-4110  | FICA / Medicare                         | 7,188                  | 6,518                  | 7,403                        | 931                            |                              | 8,334          |                              |
| 01-135-4112  | Unemployment Insurance                  | 298                    | 288                    | 290                          | 37                             |                              | 327            |                              |
| 01-135-4114  | Retirement Contributions - Genera       | 2,965                  | 2,349                  | 2,903                        | 365                            |                              | 3,268          |                              |
| 01-135-4116  | Medical / Dental / Vision / Life Insura | 18,529                 | 22,459                 | 28,872                       | 866                            |                              | 29,738         |                              |
| 01-135-4205  | Postage                                 | 2,663                  | 2,858                  | 2,464                        | 136                            |                              | 2,600          |                              |
| 01-135-4211  | Office Supplies                         | 425                    | 1,860                  | 1,080                        | 620                            |                              | 1,700          |                              |
| 01-135-4212  | Personnel Supplies                      | 180                    | 57                     | 62                           | 3                              |                              | 65             |                              |
| 01-135-4213  | Computer Supplies                       | 1,640                  | 0                      | 2,141                        | 13                             |                              | 2,154          |                              |
| 01-135-4250  | Subscriptions                           | 0                      | 0                      | 0                            | 0                              |                              | 0              |                              |
| 01-135-4280  | Meeting Food Provided                   | 189                    | 30                     | 0                            | 210                            |                              | 210            |                              |
| 01-135-4290  | Miscellaneous                           | -68                    | 800                    | 428                          | -428                           |                              | 0              | Credit card setup            |
| 01-135-4410  | Legal                                   |                        | 0                      | 450                          | 0                              |                              | 450            |                              |
| 01-135-4411  | Audit Fees                              | 7,395                  | 4,575                  | 8,500                        | 150                            |                              | 8,650          | Audit                        |
| 01-135-4414  | IT Services                             | 2,875                  | 626                    | 3,750                        | -2,067                         |                              | 1,683          |                              |


|  |                                       |                        |                        |                              |                                |                              |                |                   |
|--|---------------------------------------|------------------------|------------------------|------------------------------|--------------------------------|------------------------------|----------------|-------------------|
| Account Number   | Account Name                          | 2013<br>Total Activity | 2014<br>Total Activity | 2015<br>Projected<br>Actuals | 2016<br>Operational<br>Changes | 2016 One-<br>time<br>Changes | 2016 Budget    | Notes             |
| 01-135-4415  | Professional Fees for Outside Service | 11,800                 | 9,594                  | 9,784                        | 1,062                          |                              | 10,846         | Tyler Maintance   |
| 01-135-4416  | Advertising / Public Relations        | 53                     | 280                    | 688                          | 712                            |                              | 1,400          |                   |
| 01-135-4430  | Printing Services                     | 33                     | 33                     | 241                          | -1                             |                              | 240            |                   |
| 01-135-4432  | Memberships / Dues                    | 240                    | 250                    | 240                          |                                |                              | 240            |                   |
| 01-135-4460  | County Treasurer's Fees               | 6,514                  | 6,996                  | 7,119                        | 215                            |                              | 7,334          |                   |
| 01-135-4480  | Travel & Training Costs               | 5,869                  | 5,131                  | 5,471                        | 313                            |                              | 5,784          |                   |
| 01-135-4481  | Restaurant Meals for Travel & Meeti   | 360                    | 310                    | 250                          |                                |                              | 250            |                   |
| 01-135-4510  | Software costs                        | 157                    | 403                    | 315                          |                                |                              | 315            |                   |
| 01-135-4511  | Computer Purchases & Parts            | 2,200                  | 1,377                  | 0                            | 1,000                          |                              | 1,000          | New Laser Printer |
| <b>Department 135 - Financial Administrator Tot</b>                              |                                       | <b>170,898</b>         | <b>162,703</b>         | <b>179,217</b>               | <b>16,312</b>                  | <b>0</b>                     | <b>195,530</b> |                   |
| <b>Department: 140 - Town Hall Operations</b>                                    |                                       |                        |                        |                              |                                |                              |                |                   |
| 01-140-4101  | Wages                                 | 1,001                  | 597                    | 1,965                        |                                |                              | 1,965          | 2% COLA 2% Merit  |
| 01-140-4110  | FICA / Medicare                       | 92                     | 46                     | 150                          |                                |                              | 150            |                   |
| 01-140-4112  | Unemployment Insurance                | 4                      | 2                      | 6                            |                                |                              | 6              |                   |
| 01-140-4214  | Cleaning Supplies                     | 748                    | 102                    | 361                          | 39                             |                              | 400            |                   |
| 01-140-4216  | Operating Supplies                    | 55                     | 249                    | 360                          | 12                             |                              | 372            |                   |
| 01-140-4240  | Building Maintenance Supplies         | 815                    | 1,428                  | 3,658                        | 0                              |                              | 3,658          |                   |
| 01-140-4341  | Electricity                           | 1,791                  | 2,026                  | 1,805                        | 106                            |                              | 1,911          |                   |
| 01-140-4342  | Water                                 | 355                    | 369                    | 440                          | 26                             |                              | 466            |                   |
| 01-140-4343  | Sewer                                 | 816                    | 836                    | 855                          |                                |                              | 855            |                   |
| 01-140-4344  | Natural Gas / Propone                 | 1,710                  | 1,779                  | 1,947                        | 60                             |                              | 2,007          |                   |
|  | Cell phones                           | 0                      | 0                      | 0                            | 2,700                          |                              | 2,700          |                   |
| 01-140-4345  | Telephone Service                     | 3,251                  | 3,210                  | 3,582                        | 25                             |                              | 3,607          |                   |
| 01-140-4347  | Trash Disposal                        | 223                    | 318                    | 348                          | 80                             |                              | 428            |                   |
| 01-140-4421  | Equipment Repair Service              | 147                    | 100                    | 0                            | 50                             |                              | 50             |                   |
| 01-140-4422  | Office Equipment Repair Service       | 240                    | 166                    | 188                          | -113                           |                              | 75             |                   |
| 01-140-4501  | Equipment Rental                      | 444                    | 444                    | 222                          |                                |                              | 222            |                   |
| 01-140-4511  | Computer Purchases & Parts            | 133                    | 0                      | 844                          |                                | 0                            | 844            |                   |
| 01-140-4514  | Other Office Equipment Purchase       | 367                    | 144                    | 600                          |                                |                              | 600            |                   |
| 01-140-4532  | Office Furniture Purchases            | 1,482                  | 1,143                  | 825                          |                                |                              | 825            |                   |
| 01-140-4535  | Light Equipment Purchases             | 22                     | 1,026                  | 250                          | 1,750                          |                              | 2,000          | AC units          |
| 01-140-4560  | Building Renovations<\$5000           | 122                    | 2,416                  | 200                          |                                | 7,400                        | 7,600          | Painting          |
| <b>Department 140 - Town Hall Operations Total:</b>                              |                                       | <b>13,819</b>          | <b>16,401</b>          | <b>18,606</b>                | <b>4,735</b>                   | <b>7,400</b>                 | <b>30,741</b>  |                   |


|  |   |                        |                        |                              |                                |                              |                |  |
|--|---|------------------------|------------------------|------------------------------|--------------------------------|------------------------------|----------------|--|
| Account Number   | Account Name  | 2013<br>Total Activity | 2014<br>Total Activity | 2015<br>Projected<br>Actuals | 2016<br>Operational<br>Changes | 2016 One-<br>time<br>Changes | 2016 Budget    | Notes  |
| <b>Department: 150 - Public Support</b>  |   |                        |                        |                              |                                |                              |                |  |
| 01-150-4902  | Beautification Committee Expenses                   | 1,803                  | 1,692                  | 2,315                        | 3,800                          |                              | 6,115          |  |
| 01-150-4902  | Trails Committee                                    |                        |                        | 1,266                        | 2,000                          |                              | 3,266          | Maps / publishing  |
| 01-150-4904  | Chaffee County Shuttle Contribution                 | 2,000                  | 1,650                  | 2,000                        | -1,650                         |                              | 350            |  |
|  |   |                        |                        |                              |                                |                              |                | Alliance against Drugs-USD,<br>Am. Leg.=1450,<br>GARNA=850,CCCA=750,<br>14ners=250, BV<br>Heritage=5,000, Live<br>Well=3,000, Chamber=850,<br>Chaffee Shuttle=1400, Boys &<br>Girls=2700 |
| 01-150-4910  | public supoport                                     | 11,330                 | 7,600                  | 22,900                       |                                |                              | 22,900         |  |
| 01-150-4910  | Xmas Swags  |                        |                        |                              |                                |                              | 0              |  |
| 01-150-4910  | Christmas Wreaths                                   |                        |                        |                              |                                |                              | 0              |  |
| 01-150-4905  | Boyscout Opeation Flagpole                          | 674                    | 675                    | 920                          |                                |                              | 920            |  |
| 01-150-4910  | Support to Community Based Organizations            |                        | 0                      | 0                            |                                |                              | 0              |  |
| 01-150-4910  | Chaffee County Vetrans Services -<br>Disability Van |                        | 0                      | 1,000                        |                                |                              | 1,000          | Chaffee County Vetrans<br>Services - Disability Van  |
| 01-150-4911  | Economic Development Investment                     | 3,500                  | 3,750                  | 7,672                        | 500                            |                              | 8,172          | EDC \$5,000 Dues   |
| 01-150-4912  | State Histirical grant match                        |                        | 1,500                  | 0                            |                                |                              | 0              |  |
| 01-150-4911  | Economic Development Comm.                          |                        |                        | 0                            |                                | 5,000                        | 5,000          | Main Street/Downtown Grants  |
| 01-150-4915  | Adopt-A-Tree Program                                | 3,947                  | 5,320                  | 3,500                        | 275                            | 0                            | 3,775          |  |
| 01-150-4920  | Chamber Building Water                              | 350                    | 348                    | 212                          | 0                              |                              | 212            |  |
| 01-150-4921  | Chamber Building Maintenance                        |                        | 0                      | 50                           |                                |                              | 50             |  |
| 01-150-4930  | Public Parking Lease                                | 250                    | 250                    | 250                          |                                |                              | 250            |  |
| 01-150-4931  | Town Clean-up Day Costs                             | 582                    | 218                    | 582                          |                                |                              | 582            |  |
| 01-150-4990  | Transfer to Capital Improvement Fund                | 250,000                | 250,000                | 220,000                      | 30,000                         |                              | 250,000        |  |
| 01-150-4991  | Transfer to Airport Fund                            | 110,000                | 110,000                | 350,000                      | -29,000                        | 0                            | 321,000        |  |
| <b>Department 150 - Public Support Total:</b>                                    |   | <b>384,437</b>         | <b>383,003</b>         | <b>612,667</b>               | <b>5,926</b>                   | <b>5,000</b>                 | <b>623,593</b> |  |
| <b>Department: 160 - Information Technology</b>                                  |   | 0                      |                        |                              |                                |                              |                |  |
| 01-135-4101  | Wages   |                        | 7,452                  | 50,000                       | 2,000                          |                              | 52,000         |  |
| 01-135-4110  | FICA / Medicare                                     |                        | 570                    | 3,825                        | 153                            |                              | 3,978          |  |
| 01-135-4112  | Unemployment Insurance                              |                        | 22                     | 150                          | 6                              |                              | 156            |  |
| 01-135-4114  | Retirement Contributions - Genera                   |                        | 0                      | 1,500                        | 60                             |                              | 1,560          |  |
| 01-135-4116  | Medical / Dental / Vision / Life Insurance          |                        | 0                      | 12,632                       | 235                            |                              | 12,867         |  |
| 01-160-4414  | IT Services   | 100                    | 0                      | 0                            | 5,000                          |                              | 5,000          |  |
| 01-160-4511  | Computer Purchases & Parts                          | 6,173                  | 233                    | 0                            | 9,300                          |                              | 9,300          |  |
| <b>Department 160 - Information Technology Tot</b>                               |   | <b>6,274</b>           | <b>8,277</b>           | <b>68,107</b>                | <b>16,754</b>                  | <b>0</b>                     | <b>84,861</b>  |  |
| <b>Department: 210 - Police Department</b>                                       |   |                        |                        |                              |                                |                              |                |  |
| 01-210-4101  | Wages   | 463,032                | 496,192                | 524,140                      | 22,190                         |                              | 546,330        | 2% COLA 2% Merit + New FTE   |
| 01-210-4110  | FICA / Medicare                                     | 14,413                 | 13,568                 | 13,443                       | 533                            |                              | 13,976         |  |
| 01-210-4112  | Unemployment Insurance                              | 1,390                  | 1,488                  | 1,572                        | 67                             |                              | 1,639          |  |
| 01-210-4114  | Retirement Contributions - Genera                   | 1,840                  | 2,173                  | 1,830                        | 0                              |                              | 1,830          |  |
| 01-210-4116  | Medical / Dental / Vision / Life Insura             | 75,982                 | 92,692                 | 92,879                       | 12,739                         |                              | 105,618        |  |
| 01-210-4117  | Police Retirement Contribution                      | 32,533                 | 34,203                 | 33,636                       | 4,003                          |                              | 37,639         |  |
| 01-210-4160  | Pre-Employment Screening / Testing                  | 365                    | 0                      | 555                          |                                |                              | 555            |  |
| 01-210-4205  | Postage   | 405                    | 563                    | 300                          | 100                            |                              | 400            |  |


|  |                                       |                        |                        |                              |                                |                              |             |       |
|--|---------------------------------------|------------------------|------------------------|------------------------------|--------------------------------|------------------------------|-------------|-------|
| Account Number   | Account Name                          | 2013<br>Total Activity | 2014<br>Total Activity | 2015<br>Projected<br>Actuals | 2016<br>Operational<br>Changes | 2016 One-<br>time<br>Changes | 2016 Budget | Notes |
| 01-210-4210  | Medical Supplies                      | 309                    | 0                      | 0                            |                                |                              | 0           |       |
| 01-210-4211  | Office Supplies                       | 1,584                  | 3,313                  | 1,878                        | 50                             |                              | 1,928       |       |
| 01-210-4213  | Computer Supplies                     | 2,256                  | 463                    | 3,133                        | 67                             |                              | 3,200       |       |
| 01-210-4216  | Operating Supplies                    | 772                    | 2,567                  | 1,501                        | -1                             |                              | 1,500       |       |
| 01-210-4231  | Vehicle Gas                           | 21,395                 | 23,356                 | 16,771                       | 7,296                          |                              | 24,067      |       |
| 01-210-4232  | Vehicle Maintenance                   | 11,208                 | 11,414                 | 10,642                       | 1,397                          |                              | 12,039      |       |
| 01-210-4233  | Equipment Maintenance Supplies        | 22                     | 0                      | 0                            |                                |                              | 0           |       |
| 01-210-4250  | Subscriptions                         | 416                    | 590                    | 354                          | 0                              |                              | 354         | lexis |
| 01-210-4255  | Drug Dog                              |                        | 0                      | 6,285                        | -5,485                         |                              | 800         |       |
| 01-210-4260  | Drug Investigation Supplies           | 110                    | 0                      | 1,065                        | -665                           |                              | 400         |       |
| 01-210-4261  | Investigation Supplies                | 254                    | 1,355                  | 400                          | 1,600                          |                              | 2,000       |       |
| 01-210-4262  | Crime Prevention Supplies             | 150                    | 96                     | 200                          | -200                           |                              | 0           |       |
| 01-210-4265  | Safety Precautions                    | 435                    | 177                    | 500                          |                                |                              | 500         |       |
| 01-210-4266  | Firearm Supplies                      | 2,147                  | 4,571                  | 7,188                        | -2,788                         |                              | 4,400       |       |
| 01-210-4275  | Uniform / Work Wear                   | 6,377                  | 3,525                  | 13,832                       | -8,132                         |                              | 5,700       |       |
| 01-210-4280  | Meeting Food Provided                 | 1,455                  | 1,054                  | 750                          |                                |                              | 750         |       |
| 01-210-4290  | Miscellaneous                         | 15                     | 43                     | 200                          | 0                              |                              | 200         |       |
| 01-210-4341  | Electricity                           |                        | 4,945                  | 5,832                        | 241                            |                              | 6,073       |       |
| 01-210-4342  | Water                                 |                        | 815                    | 780                          | 7                              |                              | 787         |       |
| 01-210-4343  | Sewer                                 |                        | 920                    | 920                          | 2                              |                              | 922         |       |
| 01-210-4344  | Natural Gas / Propane                 |                        | 1,216                  | 1,357                        | 65                             |                              | 1,422       |       |
| 01-210-4345  | Telephone Service                     | 232                    | 1,200                  | 1,890                        | 5                              |                              | 1,895       |       |
| 01-210-4346  | Cell Phone Service                    | 3,754                  | 3,851                  | 2,960                        | 132                            |                              | 3,092       |       |
| 01-210-4347  | Trash Disposal                        |                        | 793                    | 832                          |                                |                              | 832         |       |
| 01-210-4385  | Insurance Deductable                  | 1,000                  | 1,970                  | 0                            | 30                             |                              | 30          |       |
| 01-210-4405  | Shipping Fees                         | 67                     | 239                    | 100                          | 4                              |                              | 104         |       |
| 01-210-4410  | Legal                                 | 684                    | 133                    | 11,309                       | -7,944                         |                              | 3,365       |       |
| 01-210-4414  | IT Services                           | 3,525                  | 5,854                  | 2,680                        | -2,680                         |                              | 0           |       |
| 01-210-4415  | Professional Fees for Outside Service | 3,560                  | 0                      | 3,560                        | -3,060                         |                              | 500         |       |
| 01-210-4416  | Advertising / Public Relations        | 164                    | 0                      | 328                          |                                |                              | 328         |       |
| 01-210-4420  | Vehicle Maintenance from outside se   | 225                    | 315                    | 280                          | 320                            |                              | 600         |       |
| 01-210-4421  | Equipment Repair Service              | 1,278                  | 1,439                  | 1,448                        | 52                             |                              | 1,500       |       |
| 01-210-4422  | Office Equipment Repair Service       | 0                      | 890                    | 896                          | -896                           |                              | 0           |       |
| 01-210-4427  | Maintenance Services Provided         | 0                      | 61                     | 200                          |                                |                              | 200         |       |
| 01-210-4430  | Printing Services                     | 2,501                  | 3,699                  | 2,420                        | 450                            |                              | 2,869       |       |
| 01-210-4432  | Memberships / Dues                    | 830                    | 750                    | 830                          | 80                             |                              | 910         |       |
| 01-210-4435  | Building Rent                         |                        | 33,508                 | 33,508                       |                                |                              | 33,508      |       |
| 01-210-4450  | Prisoner Custody Service              | 1,759                  | 274                    | 1,050                        |                                |                              | 1,050       |       |
| 01-210-4451  | Prisoner Medical Treatment            | 9,011                  | 5,556                  | 6,514                        | -1,014                         |                              | 5,500       |       |
| 01-210-4452  | DUI / Blood / UA Tests                | 1,841                  | 3,464                  | 1,800                        |                                |                              | 1,800       |       |
| 01-210-4480  | Travel & Training Costs               | 4,211                  | 4,892                  | 3,060                        | 640                            |                              | 3,700       |       |
| 01-210-4481  | Restaurant Meals for Travel & Meeti   | 1,447                  | 355                    | 1,357                        |                                |                              | 1,357       |       |
| 01-210-4510  | Software costs                        | 866                    | 1,561                  | 1,732                        | 3,968                          |                              | 5,700       |       |
| 01-210-4511  | Computer Purchases & Parts            | 1,700                  | 3,361                  | 1,700                        | 2,800                          |                              | 4,500       |       |
| 01-210-4512  | Printer/Multi-functional machines     | 109                    | 0                      | 218                          |                                |                              | 218         |       |
| 01-210-4514  | Other Office Equipment Purchase       | 0                      | 150                    | 0                            |                                |                              | 0           |       |
| 01-210-4530  | Communications Equipment Purchas      | 0                      | 180                    | 0                            |                                |                              | 0           |       |
| 01-210-4532  | Office Furniture Purchases            | 127                    | 600                    | 0                            |                                |                              | 0           |       |
| 01-210-4535  | Light Equipment Purchases             | 7,603                  | 116                    | 0                            | 800                            |                              | 800         |       |
| 01-210-4570  | Other Building Furnishings            | 250                    | 0                      | 0                            | 500                            |                              | 500         |       |
| Department 210 - Police Department Total:  |                                       | 685,607                | 776,510                | 822,614                      | 27,272                         | 0                            | 849,886     |       |


|  |  |                        |                        |                              |                                |                              |               |                             |
|--|--|------------------------|------------------------|------------------------------|--------------------------------|------------------------------|---------------|-----------------------------|
| Account Number   | Account Name                               | 2013<br>Total Activity | 2014<br>Total Activity | 2015<br>Projected<br>Actuals | 2016<br>Operational<br>Changes | 2016 One-<br>time<br>Changes | 2016 Budget   | Notes                       |
| <b>Department: 220 - Public Safety Complex</b>                                   |  |                        |                        |                              |                                |                              |               |                             |
| 01-220-4101  | Wages                                      | 1,034                  | 355                    | 1,179                        |                                |                              | 1,179         | 2% COLA 2% Merit            |
| 01-220-4110  | FICA / Medicare                            | 95                     | 27                     | 90                           |                                |                              | 90            |                             |
| 01-220-4112  | Unemployment Insurance                     | 4                      | 1                      | 4                            |                                |                              | 4             |                             |
| 01-220-4116  | Medical / Dental / Vision / Life Insurance | 0                      | 0                      | 0                            |                                |                              | 0             |                             |
| 01-220-4214  | Cleaning Supplies                          | 474                    | 306                    | 428                          | 9                              |                              | 437           |                             |
| 01-220-4235  | Maintenance Supplies                       | 141                    | 104                    | 250                          | 5                              |                              | 255           |                             |
| 01-220-4240  | Building Maintenance Supplies              | 494                    | 1,302                  | 2,290                        | 772                            |                              | 3,062         | Painting / Lighting upgrade |
| 01-220-4341  | Electricity                                | 5,282                  | 3,422                  | 2,478                        | 11                             |                              | 2,489         |                             |
| 01-220-4342  | Water                                      | 1,741                  | 1,745                  | 1,268                        | 24                             |                              | 1,292         |                             |
| 01-220-4343  | Sewer                                      | 816                    | 836                    | 858                          |                                |                              | 858           |                             |
| 01-220-4344  | Natural Gas / Propane                      | 2,343                  | 2,870                  | 3,822                        | 21                             |                              | 3,843         |                             |
| 01-220-4345  | Telephone Service                          | 4,396                  | 4,664                  | 5,014                        | 13                             |                              | 5,027         |                             |
| 01-220-4347  | Trash Disposal                             | 583                    | 661                    | 780                          | 14                             |                              | 794           |                             |
| 01-220-4426  | Building Maintenance Services              | 3,650                  | 1,034                  | 1,067                        |                                |                              | 1,067         |                             |
| 01-220-4560  | Building Renovations<\$5000                | 0                      | 0                      | 0                            | 500                            |                              | 500           |                             |
| <b>Department 220 - Public Safety Complex Total</b>                              |  | <b>21,052</b>          | <b>17,327</b>          | <b>19,528</b>                | <b>1,369</b>                   | <b>0</b>                     | <b>20,897</b> |                             |
|  |  | 0                      |                        |                              |                                |                              |               |                             |
| <b>Department: 230 - Volunteer Fire Department</b>                               |  |                        |                        |                              |                                |                              |               |                             |
| 01-230-4101  | Wages                                      | 21,074                 | 30,817                 | 64,186                       | 6,111                          |                              | 70,297        | 2% COLA 2% Merit Added Fire |
| 01-230-4110  | FICA / Medicare                            | 1,612                  | 2,357                  | 4,910                        | 468                            |                              | 5,378         |                             |
| 01-230-4112  | Unemployment Insurance                     | 63                     | 92                     | 193                          | 18                             |                              | 211           |                             |
| 01-230-4118  | Fire Pension Contribution                  | 22,800                 | 22,800                 | 24,300                       | 60                             |                              | 24,360        |                             |
| 01-220-4116  | Medical / Dental / Vision / Life Insurance | 0                      | 0                      | 12,337                       | 571                            |                              | 12,908        |                             |
| 01-230-4205  | Postage                                    | 79                     | 158                    | 113                          | 7                              |                              | 120           |                             |
| 01-230-4210  | Medical Supplies                           | 659                    | 1,272                  | 852                          | 4,148                          |                              | 5,000         |                             |
| 01-230-4211  | Office Supplies                            | 312                    | 460                    | 463                          | -17                            |                              | 446           |                             |
| 01-230-4213  | Computer Supplies                          | 1,242                  | 76                     | 104                          | 196                            |                              | 300           |                             |
| 01-230-4216  | Operating Supplies                         | 368                    | 362                    | 525                          | -35                            |                              | 490           |                             |
| 01-230-4231  | Vehicle Gas                                | 1,172                  | 1,958                  | 1,850                        | 950                            |                              | 2,800         |                             |
| 01-230-4232  | Vehicle Maintenance Supplies               | 1,307                  | 996                    | 1,503                        | 3,397                          |                              | 4,900         |                             |
| 01-230-4233  | Equipment Maintenance Supplies             | 1,643                  | 1,097                  | 1,405                        | 195                            |                              | 1,600         |                             |
| 01-230-4264  | Fire Prevention Supplies                   | 1,430                  | 465                    | 300                          | 1,300                          |                              | 1,600         |                             |
| 01-230-4265  | Safety Precautions                         | 0                      | 35                     | 0                            | 4,200                          |                              | 4,200         |                             |
| 01-230-4275  | Uniform / Work Wear                        |                        | 343                    | 1,138                        | 3,862                          |                              | 5,000         |                             |
| 01-230-4280  | Meeting Food Provided                      | 507                    | 159                    | 375                          | 747                            |                              | 1,122         |                             |


|  |   |                        |                        |                              |                                |                              |                |                          |
|--|---|------------------------|------------------------|------------------------------|--------------------------------|------------------------------|----------------|--------------------------|
| Account Number   | Account Name                            | 2013<br>Total Activity | 2014<br>Total Activity | 2015<br>Projected<br>Actuals | 2016<br>Operational<br>Changes | 2016 One-<br>time<br>Changes | 2016 Budget    | Notes                    |
| 01-230-4346  | Cell Phone Service                      | 356                    | 508                    | 304                          | 308                            |                              | 612            |                          |
| 01-230-4410  | Legal                                   |                        | 0                      | 500                          | 0                              |                              | 500            |                          |
| 01-230-4413  | Chaffee Fire Proposal                   | 795                    | 8,750                  | 15,000                       |                                | 0                            | 15,000         |                          |
| 01-230-4414  | IT Services                             | 150                    | 310                    | 200                          | -50                            |                              | 150            |                          |
| 01-230-4415  | Professional Fees for Outside Service   | 0                      |                        | 0                            |                                |                              | 0              |                          |
| 01-230-4416  | Advertising / Public Relations          |                        | 0                      | 0                            | 150                            |                              | 150            |                          |
| 01-230-4421  | Equipment Repair Service                | 2,627                  | 1,244                  | 0                            | 0                              |                              | 0              |                          |
| 01-230-4427  | Maintenance Services Provided           | 2,140                  | 2,140                  | 2,000                        | 40                             |                              | 2,040          |                          |
| 01-230-4430  | Printing Services                       | 10                     | 14                     | 30                           | 570                            |                              | 600            | Added National Fire Code |
| 01-230-4432  | Memberships / Dues                      | 602                    | 540                    | 2,600                        | 52                             |                              | 2,652          |                          |
| 01-230-4480  | Travel & Training Costs                 | 1,697                  | 8,198                  | 2,253                        | 4,377                          |                              | 6,630          |                          |
| 01-230-4481  | Restaurant Meals for Travel & Meeti     | 192                    | 220                    | 450                          | 60                             |                              | 510            |                          |
| 01-230-4510  | Software costs                          | 472                    | 688                    | 945                          | 55                             |                              | 1,000          |                          |
| 01-230-4511  | Computer Purchases & Parts              | 0                      | 790                    | 0                            |                                |                              | 0              |                          |
| 01-230-4530  | Communications Equipment Purchas        | 0                      | 561                    | 335                          | 3,851                          |                              | 4,186          |                          |
| 01-230-4535  | Light Equipment Purchases               | 68                     | 3,661                  | 1,086                        | 1,005                          |                              | 2,091          |                          |
| 01-230-4540  | Tools>\$500<\$5000                      | 0                      | 0                      | 300                          | 5,826                          |                              | 6,126          |                          |
| <b>Department 230 - Volunteer Fire Department</b>                                |   | <b>63,379</b>          | <b>91,071</b>          | <b>140,557</b>               | <b>42,422</b>                  | <b>0</b>                     | <b>182,979</b> |                          |
| <b>Department: 310 - Planning (Development)</b>                                  |   |                        |                        |                              |                                |                              |                |                          |
| 01-310-4101  | Wages                                   | 87,877                 | 123,413                | 134,342                      | 46,738                         |                              | 181,080        | 2% COLA 2% Merit Added   |
| 01-310-4110  | FICA / Medicare                         | 6,413                  | 9,051                  | 8,343                        | 5,510                          |                              | 13,853         | third intern             |
| 01-310-4112  | Unemployment Insurance                  | 264                    | 370                    | 403                          | 140                            |                              | 543            |                          |
| 01-310-4114  | Retirement Contributions - Genera       | 589                    | 2,499                  | 5,590                        | 1,406                          |                              | 6,996          |                          |
| 01-310-4116  | Medical / Dental / Vision / Life Insura | 14,841                 | 21,620                 | 22,677                       | 876                            |                              | 23,553         |                          |
| 01-310-4211  | Office Supplies                         | 1,512                  | 1,438                  | 1,902                        | -402                           |                              | 1,500          |                          |
| 01-310-4213  | Computer Supplies                       | 139                    | 1,311                  | 329                          | 171                            |                              | 500            |                          |
| 01-310-4250  | Subscriptions                           | 99                     | 0                      | 65                           | 85                             |                              | 150            |                          |
| 01-310-4275  | Uniform / Work Wear                     |                        | 0                      | 0                            | 300                            | -300                         | 0              |                          |
| 01-310-4280  | Meeting Food Provided                   | 500                    | 325                    | 2,737                        | -1,237                         |                              | 1,500          |                          |
| 01-310-4346  | Cell Phone Service                      |                        | 0                      | 0                            |                                |                              | 0              |                          |
| 01-310-4403  | Publication of Public Notices           |                        | 1,112                  | 0                            |                                |                              | 0              |                          |
| 01-310-4410  | Legal                                   |                        | 72                     | 24,624                       | -4,624                         |                              | 20,000         |                          |
| 01-310-4414  | IT Services                             | 1,850                  | 3,889                  | 973                          | -973                           |                              | 0              |                          |
| 01-310-4415  | Professional Fees for Outside Service   |                        |                        | 100,600                      | -40,600                        |                              | 60,000         | LUC Comp Plan            |
|  | Broudband project                       |                        |                        |                              |                                | 20,000                       | 20,000         |                          |
| 01-310-4415  | Professional Fees for Outside Service   | 31,365                 | 240                    | 1,520                        | -770                           |                              | 750            |                          |
| 01-310-4416  | Advertising / Public Relations          | 320                    | 583                    | 247                          |                                | 500                          | 747            |                          |
| 01-310-4430  | Printing Services                       | 401                    | 513                    | 462                          | 1,038                          |                              | 1,500          |                          |
| 01-310-4432  | Memberships / Dues                      | 275                    | 1,051                  | 1,970                        | -670                           |                              | 1,300          | ESRI                     |
| 01-310-4466  | Town Map & code Update                  | 3,532                  | 0                      | 0                            |                                |                              | 0              |                          |
| 01-310-4480  | Travel & Training Costs                 | 2,521                  | 6,405                  | 1,874                        | 1,626                          |                              | 3,500          |                          |


|  |                                    |                        |                        |                              |                                |                              |                |                  |
|--|------------------------------------|------------------------|------------------------|------------------------------|--------------------------------|------------------------------|----------------|------------------|
| Account Number   | Account Name                       | 2013<br>Total Activity | 2014<br>Total Activity | 2015<br>Projected<br>Actuals | 2016<br>Operational<br>Changes | 2016 One-<br>time<br>Changes | 2016 Budget    | Notes            |
| 01-310-4481  | Hotel, Meals for Travel & Meetings | 262                    | 968                    | 850                          | 750                            |                              | 1,600          |                  |
| 01-310-4510  | Software costs                     | 8,372                  | 3,154                  | 1,153                        | 47                             |                              | 1,200          |                  |
| 01-310-4511  | Computer Purchases & Parts         | 260                    | 5,109                  |                              | 1,200                          |                              | 1,200          |                  |
| 01-310-4901  | Planning Commission Expense        | 798                    | 1,042                  | 449                          | 551                            |                              | 1,000          |                  |
| 01-310-4907  | Trails Committee Expenses          | 4                      | 15                     | 50                           | -50                            |                              | 0              |                  |
| <b>Department 310 - Planning (Development) Total:</b>                            |                                    | <b>162,194</b>         | <b>184,180</b>         | <b>311,160</b>               | <b>11,112</b>                  | <b>20,200</b>                | <b>342,472</b> |                  |
| <b>Department: 320 - Community Center</b>  |                                    |                        |                        |                              |                                |                              |                |                  |
| 01-320-4101  | Wages                              | 8,174                  | 9,281                  | 9,827                        | 393                            |                              | 10,220         | 2% COLA 2% Merit |
| 01-320-4110  | FICA / Medicare                    | 764                    | 710                    | 752                          | 30                             |                              | 782            |                  |
| 01-320-4112  | Unemployment Insurance             | 30                     | 46                     | 29                           | 2                              |                              | 31             |                  |
| 01-320-4235  | Maintenance Supplies               | 466                    | 693                    | 624                          | 26                             |                              | 650            |                  |
| 01-320-4240  | Building Maintenance Supplies      | 995                    | 3,675                  | 4,812                        | -812                           |                              | 4,000          |                  |
| 01-320-4341  | Electricity                        | 3,332                  | 4,718                  | 4,865                        | 135                            |                              | 5,000          |                  |
| 01-320-4342  | Water                              | 1,705                  | 2,199                  | 2,387                        | 113                            |                              | 2,500          |                  |
| 01-320-4343  | Sewer                              | 408                    | 418                    | 422                          | 8                              |                              | 430            |                  |
| 01-320-4344  | Natural Gas / Propane              | 3,154                  | 3,397                  | 3,584                        | 383                            |                              | 3,967          |                  |
| 01-320-4347  | Trash Disposal                     | 1,041                  | 1,104                  | 1,224                        | 222                            |                              | 1,446          |                  |
| 01-320-4414  | IT Services                        |                        | 421                    |                              |                                |                              | 0              |                  |
| 01-320-4511  | Computer Purchases & Parts         | 2,522                  | 618                    | 1,899                        | -24                            |                              | 1,875          |                  |
| 01-320-4532  | Office Furniture Purchases         | 285                    | 1,650                  | 2,611                        | -2,611                         |                              | 0              |                  |
| 01-320-4560  | Building Renovations<\$5000        | 3,150                  | 0                      | 0                            | 2,000                          |                              | 2,000          |                  |
| <b>Department 320 - Community Center Total:</b>                                  |                                    | <b>26,026</b>          | <b>28,930</b>          | <b>33,036</b>                | <b>-136</b>                    | <b>0</b>                     | <b>32,900</b>  |                  |
| <b>Department: 330 - BVTV - Public Access Television</b>                         |                                    |                        |                        |                              |                                |                              |                |                  |
| 01-330-4101  | Wages                              | 8,508                  | 7,621                  | 1,490                        | 1,510                          |                              | 3,000          | intern           |
| 01-330-4110  | FICA / Medicare                    | 651                    | 583                    | 114                          | -114                           |                              | 0              |                  |
| 01-330-4112  | Unemployment Insurance             | 26                     | 23                     | 4                            | -4                             |                              | 0              |                  |
| 01-330-4211  | Office Supplies                    | 40                     | 58                     | 0                            |                                | 0                            | 0              |                  |
| 01-330-4213  | Computer Supplies                  | 143                    | 112                    | 477                          |                                | 8                            | 485            |                  |
|  | Contract Intern                    | 0                      | 0                      | 0                            | 3,000                          |                              | 3,000          |                  |
| 01-330-4414  | IT Services                        |                        | 173                    | 0                            |                                |                              | 0              |                  |
| 01-330-4510  | Software costs                     | 79                     | 189                    | 157                          | 93                             |                              | 250            |                  |
| 01-330-4535  | Light Equipment Purchases          | 50                     | 4,688                  | 1,450                        | -598                           |                              | 852            |                  |
| <b>Department 330 - BVTV - Public Access Television Total:</b>                   |                                    | <b>9,495</b>           | <b>13,447</b>          | <b>3,692</b>                 | <b>3,887</b>                   | <b>8</b>                     | <b>7,587</b>   |                  |

|  |   |                        |                        |                              |                                |                              |             |                             |
|--|---|------------------------|------------------------|------------------------------|--------------------------------|------------------------------|-------------|-----------------------------|
| Account Number   | Account Name                            | 2013<br>Total Activity | 2014<br>Total Activity | 2015<br>Projected<br>Actuals | 2016<br>Operational<br>Changes | 2016 One-<br>time<br>Changes | 2016 Budget | Notes                       |
| <b>Department: 410 - Public Works</b>  |   |                        |                        |                              |                                |                              |             |                             |
| 01-410-4101  | Wages                                   | 145,824                | 168,480                | 155,305                      | 27,114                         |                              | 182,419     | 2% COLA 2% Merit            |
| 01-410-4110  | FICA / Medicare                         | 10,360                 | 12,203                 | 11,881                       | 2,074                          |                              | 13,955      |                             |
| 01-410-4112  | Unemployment Insurance                  | 432                    | 506                    | 466                          | 81                             |                              | 547         |                             |
| 01-410-4114  | Retirement Contributions - Genera       | 3,800                  | 3,145                  | 4,014                        | 1,350                          |                              | 5,364       |                             |
| 01-410-4116  | Medical / Dental / Vision / Life Insura | 29,961                 | 32,147                 | 40,598                       | 1,756                          |                              | 42,354      |                             |
| 01-410-4150  | Employee Drug Testing                   | 694                    | 465                    | 388                          | 82                             |                              | 470         |                             |
| 01-410-4205  | Postage                                 | 28                     | 0                      | 0                            |                                |                              | 0           |                             |
| 01-410-4210  | Medical Supplies                        | 184                    | 0                      | 400                          | -300                           |                              | 100         | added safety                |
| 01-410-4211  | Office Supplies                         | 464                    | 1,253                  | 356                          | -56                            |                              | 300         |                             |
| 01-410-4213  | Computer Supplies                       | 1,184                  | 843                    | 647                          | -647                           |                              | 0           |                             |
| 01-410-4214  | Cleaning Supplies                       | 273                    | 265                    | 365                          | -90                            |                              | 275         |                             |
| 01-410-4216  | Operating Supplies                      | 2,029                  | 3,077                  | 1,724                        | 276                            |                              | 2,000       |                             |
| 01-410-4231  | Vehicle Gas                             | 7,738                  | 5,832                  | 4,865                        | 3,135                          |                              | 8,000       |                             |
| 01-410-4232  | Vehicle Maintenance Supplies            | 4,513                  | 4,160                  | 3,145                        | -1,145                         |                              | 2,000       |                             |
| 01-410-4233  | Equipment Maintenance Supplies          | 8,298                  | 5,539                  | 6,405                        | -405                           |                              | 6,000       |                             |
| 01-410-4234  | Equipment Gas & Oil                     | 1,532                  | 3,476                  | 4,852                        | -2,852                         |                              | 2,000       |                             |
| 01-410-4235  | Maintenance Supplies                    | 545                    | 253                    | 588                          | -188                           |                              | 400         |                             |
| 01-410-4240  | Building Maintenance Supplies           | 573                    | 660                    | 967                          | -167                           |                              | 800         |                             |
| 01-410-4271  | Small Tool Purchases                    | 2,995                  | 1,915                  | 1,198                        | -198                           |                              | 1,000       |                             |
| 01-410-4272  | Sign Maintenance Supplies               | 393                    | 309                    | 540                          | -340                           |                              | 200         |                             |
| 01-410-4275  | Uniform / Work Wear                     | 337                    | 857                    | 955                          | 45                             |                              | 1,000       |                             |
| 01-410-4280  | Meeting Food Provided                   | -140                   | 0                      | 150                          | 50                             |                              | 200         |                             |
| 01-410-4340  | Street Lighting                         | 54,246                 | 55,473                 | 55,799                       | 1,201                          |                              | 57,000      | Adding lights               |
| 01-410-4341  | Electricity                             | 5,123                  | 4,826                  | 5,298                        | 202                            |                              | 5,500       |                             |
| 01-410-4342  | Water                                   | 418                    | 451                    | 470                          | 30                             |                              | 500         |                             |
| 01-410-4343  | Sewer                                   | 408                    | 417                    | 518                          | 12                             |                              | 530         |                             |
| 01-410-4344  | Natural Gas / Propane                   | 4,765                  | 4,975                  | 5,524                        | 476                            |                              | 6,000       |                             |
| 01-410-4345  | Telephone Service                       | 2,532                  | 2,532                  | 2,113                        | 187                            |                              | 2,300       |                             |
| 01-410-4346  | Cell Phone Service                      | 198                    | 0                      | 164                          | 244                            |                              | 408         |                             |
| 01-410-4347  | Trash Disposal                          | 1,241                  | 1,694                  | 2,420                        | 180                            |                              | 2,600       | Add dumpster from parks     |
| 01-410-4410  | Legal                                   |                        | 0                      | 876                          | 1,124                          |                              | 2,000       |                             |
| 01-410-4412  | Engineering Fees                        | 415                    | 582                    | 13,045                       | -8,045                         |                              | 5,000       | Antero Circle hwy 24 access |
| 01-410-4414  | IT Services                             | 2,747                  | 7,278                  | 0                            | 0                              |                              | 0           |                             |
| 01-410-4416  | Advertising / Public Relations          | 252                    | 600                    | 849                          | -699                           |                              | 150         |                             |
| 01-410-4420  | Vehicle Maintenance from outside se     | 97                     | 80                     | 0                            | 100                            |                              | 100         |                             |
| 01-410-4421  | Equipment Repair Service                |                        | 0                      | 0                            | 200                            |                              | 200         |                             |
| 01-410-4427  | Maintenance Services Provided           | 523                    | 930                    | 1,574                        | 426                            |                              | 2,000       |                             |
| 01-410-4430  | Printing Services                       | 1,060                  | 860                    | 768                          | 132                            |                              | 900         |                             |
| 01-410-4432  | Memberships / Dues                      | 194                    | 125                    | 100                          | 100                            |                              | 200         |                             |
| 01-410-4480  | Travel & Training Costs                 | 1,305                  | 2,225                  | 1,550                        | 450                            |                              | 2,000       | New employee                |
| 01-410-4481  | Restaurant Meals for Travel & Meeti     | 163                    | 45                     | 0                            | 200                            |                              | 200         |                             |
| 01-410-4501  | Equipment Rental                        |                        | 65                     | 57                           | 193                            |                              | 250         |                             |
| 01-410-4510  | Software costs                          | 1,588                  | 1,205                  | 0                            | 1,500                          |                              | 1,500       |                             |
| 01-410-4511  | Computer Purchases & Parts              | 1,700                  | 0                      | 844                          | 1,156                          |                              | 2,000       |                             |
| 01-410-4512  | Printer/Multi-functional machines       | 41                     | 0                      | 550                          |                                |                              | 550         |                             |
| 01-410-4514  | Other Office Equipment Purchase         | 149                    | 0                      | 298                          | -98                            |                              | 200         |                             |
| 01-410-4532  | Office Furniture Purchases              | 0                      | 0                      | 0                            | 1,200                          |                              | 1,200       |                             |
| 01-410-4535  | Light Equipment Purchases               | 1,106                  | 1,096                  | 2,753                        | -753                           |                              | 2,000       |                             |

|  |   |                        |                        |                              |                                |                              |                |                       |
|--|---|------------------------|------------------------|------------------------------|--------------------------------|------------------------------|----------------|-----------------------|
| Account Number   | Account Name                            | 2013<br>Total Activity | 2014<br>Total Activity | 2015<br>Projected<br>Actuals | 2016<br>Operational<br>Changes | 2016 One-<br>time<br>Changes | 2016 Budget    | Notes                 |
| 01-410-4540  | Tools>\$500<\$5000                      | 0                      | 0                      | 0                            | 1,000                          |                              | 1,000          |                       |
| 01-410-4541  | Sign Purchases                          | 1,274                  | 5,633                  | 2,182                        | -1,182                         |                              | 1,000          | Way Finding Signs     |
| 01-410-4560  | Building Renovations<\$5000             |                        | 0                      | 0                            |                                |                              | 0              |                       |
| 01-410-4570  | Other Building Furnishings              |                        | 0                      | 0                            |                                |                              | 0              |                       |
| <b>Department 410 - Public Works Total:</b>                                      |   | <b>303,561</b>         | <b>336,477</b>         | <b>337,562</b>               | <b>29,111</b>                  | <b>0</b>                     | <b>366,672</b> |                       |
| <b>Department: 415 - Street Maintenance</b>                                      |   |                        |                        |                              |                                |                              |                |                       |
| 01-415-4570  | Other Building Furnishings              |                        |                        | 0                            |                                |                              | 0              |                       |
| 01-415-4575  | Street Maintenance                      | 12,275                 | 4,789                  | 11,222                       |                                |                              | 11,222         |                       |
| <b>Department 415 - Street Maintenance Total:</b>                                |   | <b>12,275</b>          | <b>4,789</b>           | <b>11,222</b>                | <b>0</b>                       | <b>0</b>                     | <b>11,222</b>  |                       |
| <b>Department: 510 - Parks Department</b>  |   |                        |                        |                              |                                |                              |                |                       |
| 01-510-4101  | Wages                                   | 58,912                 | 56,479                 | 57,281                       | 28,371                         |                              | 85,652         | 2% COLA 2% Merit      |
| 01-510-4110  | FICA / Medicare                         | 4,504                  | 4,177                  | 4,382                        | 2,113                          |                              | 6,495          |                       |
| 01-510-4112  | Unemployment Insurance                  | 177                    | 169                    | 172                          | 83                             |                              | 255            |                       |
| 01-510-4114  | Retirement Contributions - Genera       | 133                    | 1,211                  | 954                          | 712                            |                              | 1,666          |                       |
| 01-510-4116  | Medical / Dental / Vision / Life Insura | 5,625                  | 9,938                  | 10,586                       | 618                            |                              | 11,204         |                       |
| 01-510-4211  | Office Supplies                         | 100                    | 102                    | 150                          | 50                             |                              | 200            |                       |
| 01-510-4214  | Cleaning Supplies                       | 1,428                  | 42                     | 1,815                        | -1,315                         |                              | 500            |                       |
| 01-510-4216  | Operating Supplies                      | 462                    | 1,096                  | 1,447                        | 253                            |                              | 1,700          |                       |
| 01-510-4231  | Vehicle Gas                             | 5,108                  | 4,736                  | 3,876                        | 124                            |                              | 4,000          |                       |
| 01-510-4232  | Vehicle Maintenance Supplies            | 1,169                  | 564                    | 2,074                        | -574                           |                              | 1,500          |                       |
| 01-510-4233  | Equipment Maintenance Supplies          | 2,269                  | 2,041                  | 1,853                        | -353                           |                              | 1,500          |                       |
| 01-510-4234  | Equipment Gas & Oil                     | 569                    | 859                    | 691                          | -391                           |                              | 300            |                       |
| 01-510-4240  | Building Maintenance Supplies           | 1,788                  | 4,025                  | 576                          | 424                            |                              | 1,000          |                       |
| 01-510-4242  | Park Maintenance Supplies               | 3,413                  | 7,526                  | 13,394                       | -5,394                         |                              | 8,000          |                       |
| 01-510-4243  | Ballfield Maintenance Supplies          | 518                    | 214                    | 1,397                        | -797                           |                              | 600            |                       |
| 01-510-4245  | Trees & Shurbs for Parks                | 227                    | 0                      | 0                            |                                |                              | 0              |                       |
| 01-510-4246  | Plants for Parks                        | 1,766                  | 1,012                  | 0                            | 1,000                          |                              | 1,000          |                       |
| 01-510-4247  | Fertilizers / Top Soil                  | 11,205                 | 16,542                 | 11,193                       | 807                            |                              | 12,000         |                       |
| 01-510-4248  | Sprinkler System Supplies               | 2,024                  | 4,651                  | 1,260                        | 740                            |                              | 2,000          |                       |
| 01-510-4249  | Supplies for Trails                     | 288                    | 0                      | 24                           | 976                            |                              | 1,000          |                       |
| 01-510-4252  | Volunteer Program                       | 214                    | 0                      | 0                            | 0                              |                              | 0              |                       |
| 01-510-4275  | Uniform / Work Wear                     | 480                    | 605                    | 68                           | 432                            |                              | 500            |                       |
| 01-510-4341  | Electricity                             | 5,634                  | 6,048                  | 6,527                        | 473                            |                              | 7,000          |                       |
| 01-510-4342  | Water                                   | 11,238                 | 12,464                 | 10,876                       | 124                            |                              | 11,000         |                       |
| 01-510-4343  | Sewer                                   | 1,801                  | 3,172                  | 3,140                        | 160                            |                              | 3,300          |                       |
| 01-510-4347  | Trash Disposal                          | 3,834                  | 3,666                  | 3,798                        | 202                            |                              | 4,000          |                       |
| 01-510-4410  | Legal                                   |                        | 0                      | 0                            | 1,500                          |                              | 1,500          |                       |
| 01-510-4415  | Professional Fees for Outside Service   | 2,258                  | 2,318                  | 560                          | 440                            |                              | 1,000          |                       |
| 01-510-4416  | Advertising / Public Relations          | 122                    | 160                    | 0                            | 100                            |                              | 100            |                       |
| 01-510-4420  | Vehicle Maintenance from outside se     | 0                      | 0                      | 0                            | 100                            |                              | 100            |                       |
| 01-510-4421  | Equipment Repair Service                | 0                      | 0                      | 0                            | 800                            |                              | 800            |                       |
| 01-510-4423  | Tree Pruning                            | 21,395                 | 23,394                 | 18,738                       | -738                           |                              | 18,000         |                       |
| 01-510-4427  | Maintenance Services Provided           | 467                    | 0                      | 6,000                        | -1,000                         | 0                            | 5,000          |                       |
| 01-510-4428  | Trail Maintenance Services              | 121                    | 4,700                  | 0                            | 4,500                          |                              | 4,500          | Southwest Cons. Corp. |
| 01-510-4430  | Printing Services                       | 101                    | 55                     | 9                            | 91                             |                              | 100            |                       |
| 01-510-4432  | Memberships / Dues                      | 0                      | 15                     | 0                            | 200                            |                              | 200            |                       |
| 01-510-4480  | Travel & Training Costs                 | 7                      | 1,149                  | 170                          | 580                            |                              | 750            |                       |
| 01-510-4501  | Equipment Rental                        | 346                    | 30                     | 0                            | 500                            |                              | 500            | Lift rental           |

|  |                                   |                        |                        |                              |                                |                              |             |                          |
|---|-----------------------------------|------------------------|------------------------|------------------------------|--------------------------------|------------------------------|-------------|--------------------------|
| Account Number  | Account Name                      | 2013<br>Total Activity | 2014<br>Total Activity | 2015<br>Projected<br>Actuals | 2016<br>Operational<br>Changes | 2016 One-<br>time<br>Changes | 2016 Budget | Notes                    |
| 01-510-4535   | Light Equipment Purchases         | 23                     | 26                     | 60                           | 40                             |                              | 100         |                          |
| 01-510-4541   | Sign Purchases                    | 60                     | 80                     | 40                           | 160                            |                              | 200         |                          |
| 01-510-4548   | Park Bench for Memorial Program   | 2,427                  | 1,246                  | 1,329                        | 171                            |                              | 1,500       |                          |
| 01-510-4566   | Park Facility Upgrades <\$5000    | 0                      | 1,850                  | 0                            | 1,000                          |                              | 1,000       |                          |
| 01-510-4906   | Tree Board Expenses               | 1,330                  | 2,791                  | 602                          | 698                            |                              | 1,300       |                          |
| Department 510 - Parks Department Total:  |                                   | 153,542                | 179,153                | 165,042                      | 37,980                         | 0                            | 203,022     |                          |
| Department: 515 - Rodeo Grounds   |                                   |                        |                        |                              |                                |                              |             |                          |
| 01-515-4235   | Maintenance Supplies              | 2,700                  | 1,939                  | 546                          | 24                             |                              | 570         | Paint / announcers booth |
| 01-515-4566   | Rodeo Ground Planning             |                        |                        |                              |                                | 0                            | 0           | Rodeo Ground Planning    |
| 01-515-4240   | Building Maintenance Supplies     | 141                    | 0                      | 250                          | -50                            |                              | 200         |                          |
| 01-515-4341   | Electricity                       | 702                    | 950                    | 1,084                        | 16                             |                              | 1,100       |                          |
| 01-515-4343   | Sewer                             | 390                    | 145                    | 320                          | 10                             |                              | 330         |                          |
| Department 515 - Rodeo Grounds Total:   |                                   | 3,933                  | 3,034                  | 2,200                        | 0                              | 0                            | 2,200       |                          |
| Department: 520 - Cemetery  |                                   |                        |                        |                              |                                |                              |             |                          |
| 01-520-4101   | Wages                             | 5,813                  | 5,733                  | 6,541                        |                                |                              | 6,541       | 2% COLA 2% Merit         |
| 01-520-4110   | FICA / Medicare                   | 445                    | 439                    | 500                          |                                |                              | 500         |                          |
| 01-520-4112   | Unemployment Insurance            | 17                     | 16                     | 20                           |                                |                              | 20          |                          |
| 01-520-4114   | Retirement Contributions - Genera | 0                      | 0                      | 63                           |                                |                              | 63          |                          |
| 01-520-4216   | Operating Supplies                |                        | 241                    | 196                          | 4                              |                              | 200         |                          |
| 01-520-4231   | Vehicle Gas                       | 220                    | 136                    | 136                          | 14                             |                              | 150         |                          |
| 01-520-4233   | Equipment Maintenance Supplies    | 102                    | 65                     | 106                          | -6                             |                              | 100         |                          |
| 01-520-4235   | Maintenance Supplies              | 819                    | 498                    | 245                          | -45                            |                              | 200         |                          |
| 01-520-4341   | Electricity                       | 194                    | 208                    | 218                          | 2                              |                              | 220         |                          |
| 01-520-4342   | Water                             | 1,201                  | 1,328                  | 1,339                        | 161                            |                              | 1,500       |                          |
| 01-520-4343   | Sewer                             | 340                    | 334                    | 348                          | 2                              |                              | 350         |                          |
| 01-520-4347   | Trash Disposal                    | 363                    | 389                    | 408                          | 12                             |                              | 420         |                          |
| 01-520-4404   | Cemetery Software - tyler         |                        | 0                      | 0                            | 470                            |                              | 470         |                          |
| Department 520 - Cemetery Total:  |                                   | 9,515                  | 9,387                  | 10,120                       | 614                            | 0                            | 10,734      |                          |

|  |   |                        |                        |                              |                                |                              |                  |                               |
|--|---|------------------------|------------------------|------------------------------|--------------------------------|------------------------------|------------------|-------------------------------|
| Account Number   | Account Name                            | 2013<br>Total Activity | 2014<br>Total Activity | 2015<br>Projected<br>Actuals | 2016<br>Operational<br>Changes | 2016 One-<br>time<br>Changes | 2016 Budget      | Notes                         |
| <b>Department: 550 - Recreation Department</b>                                   |   |                        |                        |                              |                                |                              |                  |                               |
| 01-550-4101  | Wages                                   | 64,285                 | 91,017                 | 95,576                       | 6,640                          |                              | 102,216          | 2% COLA 2% Merit Added \$3,2  |
| 01-550-4110  | FICA / Medicare                         | 4,589                  | 6,425                  | 7,312                        | 508                            |                              | 7,820            |                               |
| 01-550-4112  | Unemployment Insurance                  | 191                    | 273                    | 287                          | 20                             |                              | 307              |                               |
| 01-550-4114  | Retirement Contributions - Genera       | 510                    | 2,083                  | 2,498                        | 200                            |                              | 2,698            |                               |
| 01-550-4116  | Medical / Dental / Vision / Life Insura | 11,295                 | 24,161                 | 27,561                       | -2,561                         |                              | 25,000           |                               |
| 01-550-4211  | Office Supplies                         | 157                    | 751                    | 1,113                        | -463                           |                              | 650              |                               |
| 01-550-4213  | Computer Supplies                       | 587                    | 68                     | 0                            | 0                              |                              | 0                |                               |
| 01-550-4216  | Operating Supplies                      | 30                     | 29                     | 460                          | -210                           |                              | 250              |                               |
| 01-550-4310  | Web Site & Domain Maintenance           | 108                    |                        | 0                            | 0                              |                              | 0                |                               |
| 01-550-4231  | Vehicle Gas                             |                        | 15                     | 484                          | 16                             |                              | 500              |                               |
| 01-550-4341  | Electricity                             | 1,596                  | 1,890                  | 1,920                        | 80                             |                              | 2,000            |                               |
| 01-550-4342  | Water                                   | 406                    | 348                    | 634                          | 16                             |                              | 650              |                               |
| 01-550-4346  | Cell Phone Service                      | 204                    | 375                    | 0                            | 0                              |                              | 0                |                               |
| 01-550-4401  | Contract Labor                          | 2,199                  | 1,140                  | 2,569                        | 1                              |                              | 2,570            |                               |
| 01-550-4410  | Legal                                   |                        | 0                      | 2,592                        | -1,092                         |                              | 1,500            |                               |
| 01-550-4414  | IT Services                             | 1,700                  | 1,352                  | 500                          | -1,187                         |                              | -687             |                               |
| 01-550-4415  | Professional Fees for Outside Service   | 400                    | 0                      | 0                            |                                |                              | 0                |                               |
| 01-550-4416  | Advertising / Public Relations          | 1,866                  | 1,966                  | 3,197                        | 803                            |                              | 4,000            |                               |
| 01-550-4430  | Printing Services                       | 131                    | 314                    | 942                          | -442                           |                              | 500              |                               |
| 01-550-4432  | Memberships / Dues                      | 83                     | 85                     | 166                          | 34                             |                              | 200              |                               |
| 01-550-4480  | Travel & Training Costs                 | 470                    | 1,101                  | 68                           | 1,932                          |                              | 2,000            |                               |
| 01-550-4510  | Software costs                          | 157                    | 418                    | 0                            | 0                              |                              | 0                |                               |
| 01-550-4511  | Computer Purchases & Parts              | 1,602                  | 1,377                  | 439                          | 1,261                          |                              | 1,700            |                               |
| 01-550-4566  | Recreation Center Feasibility           | 0                      | 0                      | 10,000                       | -10,000                        | 5,000                        | 5,000            | Recreation Center Feasibility |
| 01-550-4701  | Special Interest/Trip/Event             | 1,747                  | 1,535                  | 2,387                        | 613                            |                              | 3,000            |                               |
| 01-550-4702  | Outdoor Recreation                      | 36                     | 331                    | 1,450                        | 50                             |                              | 1,500            |                               |
| 01-550-4703  | Fitness/Martial Arts                    | 0                      | 378                    | 253                          | -53                            |                              | 200              |                               |
| 01-550-4704  | Sports/Athletics                        | 4,334                  | 8,514                  | 4,401                        | 4,099                          |                              | 8,500            |                               |
| 01-550-4705  | Fine Arts                               | 101                    | 1,416                  | 240                          | 260                            |                              | 500              |                               |
|  | Safe Route to School                    |                        |                        |                              |                                | 57,000                       | 57,000           |                               |
|  |   |                        |                        |                              |                                | 10,150                       | 10,150           |                               |
| 01-550-4770  | Rec Facility Maint & Repair             | 156                    | 5                      |                              |                                |                              | 0                |                               |
| <b>Department 550 - Recreation Department Tot:</b>                               |   | <b>98,942</b>          | <b>147,367</b>         | <b>167,049</b>               | <b>525</b>                     | <b>0</b>                     | <b>239,724</b>   |                               |
|  |   |                        |                        | 0                            |                                |                              | 0                |                               |
| <b>Expense Total:</b>  |   | <b>2,655,361</b>       | <b>2,927,941</b>       | <b>3,526,954</b>             | <b>199,362</b>                 | <b>-24,392</b>               | <b>3,774,074</b> |                               |
|  |   |                        |                        | 0                            |                                |                              | 0                |                               |
| <b>Fund 01 Receipts Over / (Under) Expenditures:</b>                             |   | <b>36,993</b>          | <b>12,121</b>          | <b>-508,777</b>              | <b>-132,781</b>                | <b>161,542</b>               | <b>-552,166</b>  |                               |
|  |   |                        |                        |                              |                                |                              |                  |                               |
|  |   |                        |                        |                              |                                |                              |                  |                               |

|  |  |                        |                        |                           |                             |                       |             |   |
|---|--|------------------------|------------------------|---------------------------|-----------------------------|-----------------------|-------------|---|
| Account Number  | Account Name                                 | 2013<br>Total Activity | 2014<br>Total Activity | 2015 Projected<br>Actuals | 2016 Operational<br>Changes | 2016 One-time Changes | 2016 Budget | Notes                                     |
| Fund: 03 - Capital Improvement Fund   |  |                        |                        |                           |                             |                       |             |   |
| <b>Revenue</b>  |  |                        |                        |                           |                             |                       |             |   |
| Department: 100 - General Government  |  |                        |                        |                           | Enter changes here          |                       |             |   |
| 03-100-3141   | Town Sales Tax                               | 296,852                | 327,122                | 335,456                   | 10,064                      |                       | 345,520     | 3% Increase                               |
| 03-100-3790   | Interest on Deposits                         | 8,294                  | 5,543                  | 867                       | -4,677                      |                       | -3,810      |   |
| 03-100-3792   | Interest on Investments                      | 0                      |                        |                           |                             |                       | 0           |   |
| 03-100-3870   | Transfer from Conservation trust Fund        | 0                      | 0                      | 15,000                    |                             |                       | 15,000      |   |
|   | Transfer from General fund                   |                        |                        |                           | 0                           |                       | 0           | Intrastucture                             |
| 03-100-3870   | Transfer from General fund                   | 250,000                | 250,000                | 220,000                   | 30,000                      |                       | 250,000     |   |
| Department 100 - General Government Total:  |  | 555,146                | 582,665                | 571,323                   | 35,387                      | 0                     | 606,710     |   |
| Department: 310 - Planning  |  |                        |                        |                           |                             |                       |             |   |
|   |  |                        |                        |                           |                             |                       | 0           |   |
| 03-310-3652   | Wayfinding / Branding Grant                  | 0                      | 2,000                  | 60,000                    | -60,000                     |                       | 0           | Wayfinding / Branding Grant               |
| Department 310 - Planning Total:  |  | 0                      | 2,000                  | 60,000                    | -60,000                     | 0                     | 0           |   |
| Department: 415 - Street Maintenance  |  |                        |                        |                           |                             |                       |             |   |
| 03-415-3652   | Sidewalk Program                             | 0                      |                        |                           | 5,000                       |                       | 5,000       |   |
| 03-415-3795   | Bond Proceed                                 | 0                      | 0                      |                           |                             |                       | 0           |   |
| Department 415 - Street Maintenance Total:  |  | 0                      | 0                      | 0                         | 5,000                       | 0                     | 5,000       |   |
| Department: 510 - Parks Department  |  |                        |                        |                           |                             |                       |             |   |
| 03-510-3650   | Open space, Parks, & Trails Cash-in Lieu Fee | 0                      | 0                      |                           |                             |                       | 0           |   |
| 03-510-3746   | Park Facility Donations                      |                        |                        |                           |                             |                       | 0           |   |
| 03-510-3746   | Park Facility Donations                      |                        |                        |                           |                             | 3,500                 | 3,500       | Local Support - white water 2016          |
| 03-510-3746   | Park Facility Donations                      |                        |                        |                           |                             | 3,500                 | 3,500       | Local Support - white water 2015          |
| 03-510-3746   | Park Facility Donations                      | 305                    |                        |                           |                             | 3,500                 | 3,500       | Local Support - white water 2013          |
| 03-510-3746   | Park Facility Donations                      |                        |                        |                           |                             | 3,500                 | 3,500       | Local Support - white water 2014          |
| 03-510-3746   | Park Facility Donations                      |                        |                        |                           |                             | 5,000                 | 5,000       | Local Support - BV Square                 |
|   | Dog Park - Donations                         |                        |                        |                           |                             | 5,000                 | 5,000       | Contributions from public                 |
| 03-510-3765   | Chaffee County Conservation Trust Fund Grant | 0                      |                        |                           |                             | 60,000                | 60,000      | Chaffee Co. Conservation Trust Fund Grant |
| 03-510-3765   | TAP Trasportation Alternative Program        | 0                      |                        |                           |                             | 124,322               | 124,322     | TAP Trasportation Alternative Program     |
| 03-510-3767   | GOCO Grant                                   | 124,132                |                        |                           |                             |                       | 0           |   |
| 03-510-3767   | GOCO Grant mini-grant                        |                        |                        | 45,000                    | -45,000                     |                       | 0           | BV Square                                 |
| 03-510-3767   | Chaffee County                               |                        | 15,000                 |                           |                             | 10,000                | 10,000      | Live Well Grant                           |
| 03-510-3767   | Optimist                                     |                        | 15,000                 |                           |                             |                       | 0           | BV Square                                 |
|   | CDOT Arizona Trail                           |                        |                        |                           |                             | 347,049               | 347,049     | Arizona St. Trail CDOT Grant              |


| Account Number                           | Account Name                  |  | 2013<br>Total Activity | 2014<br>Total Activity | 2015 Projected<br>Actuals | 2016 Operational<br>Changes | 2016 One-time Changes | 2016 Budget | Notes                             |
|--|-------------------------------|--|------------------------|------------------------|---------------------------|-----------------------------|-----------------------|-------------|-----------------------------------|
| 03-510-3769                              | CDOT Enhancement Grants       |  | 0                      |                        |                           |                             |                       | 0           | CDOT grant for bridge             |
|  | Ramp - Eng West Side Drainage |  | 0                      |                        |                           |                             |                       | 0           | Ramp - Eng West Side Drainage 80% |
| Department 510 - Parks Department Total: |                               |  | 124,437                | 30,000                 | 45,000                    | -45,000                     | 565,371               | 565,371     |                                   |
|  |                               |  |                        |                        |                           |                             |                       |             |                                   |
| Revenue Total:                           |                               |  | 679,583                | 614,665                | 676,323                   | -64,613                     | 565,371               | 1,177,081   |                                   |
|  |                               |  |                        |                        |                           |                             |                       |             |                                   |

| Account Number   | Account Name                         | 2013<br>Total Activity | 2014<br>Total Activity | 2015 Projected<br>Actuals | 2016 Operational<br>Changes | 2016 One-time Changes | 2016 Budget   | Notes                             |
|--|--------------------------------------|------------------------|------------------------|---------------------------|-----------------------------|-----------------------|---------------|-----------------------------------|
| <b>Expense</b>   |                                      |                        |                        |                           |                             |                       |               |                                   |
| <b>Department: 140 - Town Hall Operations</b>            |                                      |                        |                        |                           |                             |                       |               |                                   |
| 03-140-4813  | Server                               |                        | 10,119                 |                           |                             | 10,000                | 10,000        |                                   |
| 03-140-4813  | Laserfiche                           |                        |                        |                           |                             | 13,000                | 13,000        | Laserfiche                        |
| 03-140-4817  | Office Furniture & furnishings       | 0                      | 411                    |                           |                             | 10,000                | 10,000        | Stairs Improvements               |
| <b>Department 140 - Town Hall Operations Total:</b>      |                                      | <b>0</b>               | <b>10,530</b>          |                           | <b>0</b>                    | <b>33,000</b>         | <b>33,000</b> |                                   |
| <b>Department: 210 - Police Department</b>               |                                      |                        |                        |                           |                             |                       |               |                                   |
| 03-210-4810  | Vehicle Purchase                     | 30,206                 | 35,757                 |                           |                             | 10,000                | 10,000        | 1 Police Cars                     |
| 03-210-4810  | PD Body Cameras                      |                        |                        |                           |                             |                       | 0             | PD Body Cameras                   |
| 03-210-4810  | Equipment                            |                        |                        |                           |                             | 9,100                 | 9,100         | Hand held radios                  |
| 03-210-4810  | Equipment                            |                        |                        |                           |                             | 5,000                 | 5,000         | Storage shed                      |
| 03-210-4810  | Equipment                            |                        |                        |                           |                             | 12,000                | 12,000        | Video Surveillance                |
| 03-210-4812  | Lease purchase / Police Building     | 0                      | 51,200                 | 0                         |                             |                       | 0             | Down Payment carry over from 2013 |
| 03-210-4815  | Remoldleing                          | 370                    | 29,165                 |                           |                             |                       | 0             | Carry Over Remolding from 2013    |
| 03-210-4816  | Office Equipment Purchase            | 0                      | 12,936                 |                           |                             |                       | 0             | Furniture                         |
| <b>Department 210 - Police Department Total:</b>         |                                      | <b>30,576</b>          | <b>129,058</b>         |                           | <b>0</b>                    | <b>36,100</b>         | <b>36,100</b> |                                   |
| <b>Department: 220 - Public Safety Complex</b>           |                                      |                        |                        |                           |                             |                       |               |                                   |
| 03-220-4816  | Office Equipment Purchase            | 0                      | 0                      |                           |                             |                       | 0             |                                   |
| <b>Department 220 - Public Safety Complex Total:</b>     |                                      | <b>0</b>               | <b>0</b>               |                           | <b>0</b>                    | <b>0</b>              | <b>0</b>      |                                   |
| <b>Department: 230 - Volunteer Fire Department</b>       |                                      |                        |                        |                           |                             |                       |               |                                   |
| 03-230-4812  | Specialized Equipment Purchase       | 6,800                  | 1,430                  |                           |                             |                       | 0             |                                   |
| 03-230-4812  | Specialized Equipment Purchase       |                        | 2,397                  | 9,000                     | -9,000                      |                       | 0             | Rescue Telestruts                 |
| 03-230-4812  | Specialized Equipment Purchase       |                        |                        | 20,000                    | -20,000                     |                       | 0             | Air Compressor                    |
| 03-230-4812  | Specialized Equipment Purchase       | 23,960                 | 15,570                 |                           |                             |                       | 0             | Airpacks                          |
| 03-230-4813  | Light Equipment Purchase             |                        | 3,822                  |                           |                             |                       | 0             | 10 pagers                         |
| 03-230-4813  | Light Equipment Purchase             |                        |                        |                           | 8,200                       |                       | 8,200         | Cribing                           |
| 03-230-4813  | Light Equipment Purchase             |                        |                        |                           | 14,375                      |                       | 14,375        | Resue Equipment                   |
| 03-230-4813  | Light Equipment Purchase             |                        | 2,738                  |                           |                             |                       | 0             | motion / heat tags                |
| 03-230-4813  | Light Equipment Purchase             |                        | 10,065                 |                           |                             |                       | 0             | bunker gear                       |
| <b>Department 230 - Volunteer Fire Department Total:</b> |                                      | <b>30,760</b>          | <b>36,022</b>          | <b>29,000</b>             | <b>-6,425</b>               | <b>0</b>              | <b>22,575</b> |                                   |
| <b>Department: 310 - Planning (Development)</b>          |                                      |                        |                        |                           |                             |                       |               |                                   |
| 03-310-4815  | Wayfinding Fabrication - grant match | 0                      | 0                      | 60,000                    | 0                           |                       | 60,000        | Wayfinding Fab. / Branding        |
| 03-310-4815  | Plotter / scanner                    | 0                      | 0                      | 10,999                    | -10,999                     |                       | 0             | Plotter / scanner                 |
| 03-310-4815  | Software Purchase                    | 0                      | 0                      |                           |                             |                       | 0             | Planning Software                 |
| <b>Department 310 - Planning (Development) Total:</b>    |                                      | <b>0</b>               | <b>0</b>               | <b>70,999</b>             | <b>-10,999</b>              | <b>0</b>              | <b>60,000</b> |                                   |
| <b>Department: 320 - Community Center</b>                |                                      |                        |                        |                           |                             |                       |               |                                   |

| Account Number                           | Account Name                    |  | 2013<br>Total Activity | 2014<br>Total Activity | 2015 Projected<br>Actuals | 2016 Operational<br>Changes | 2016 One-time Changes | 2016 Budget | Notes                 |
|--|---------------------------------|--|------------------------|------------------------|---------------------------|-----------------------------|-----------------------|-------------|-----------------------|
| 03-320-4832                              | Building Repair / Main > \$5000 |  | 0                      | 127                    | 1,002                     | -1,002                      | 10,000                | 10,000      | Bathroom modification |
| Department 320 - Community Center Total: |                                 |  | 0                      | 127                    | 1,002                     | -1,002                      | 10,000                | 10,000      |                       |
| Department: 330 - BVTV                   |                                 |  |                        |                        |                           |                             |                       |             |                       |
| 03-230-4813                              | Light Equipment Purchase        |  | 0                      | 0                      |                           |                             |                       | 0           |                       |
| 03-230-4813                              | Light Equipment Purchase        |  | 0                      | 0                      |                           |                             |                       | 0           |                       |
| Department 330 - BVTV Total:             |                                 |  | 0                      | 0                      |                           | 0                           | 0                     | 0           |                       |

| Account Number                                    | Account Name                          | 2013<br>Total Activity | 2014<br>Total Activity | 2015 Projected<br>Actuals | 2016 Operational<br>Changes | 2016 One-time Changes | 2016 Budget    | Notes                                  |
|---|---------------------------------------|------------------------|------------------------|---------------------------|-----------------------------|-----------------------|----------------|--|
| <b>Department: 410 - Public Works</b>             |                                       |                        |                        |                           |                             |                       |                |  |
| 03-410-4811                                       | Heavy Equipment Purchase              | 6,750                  |                        |                           |                             |                       | 0              |  |
| 03-410-4811                                       | Heavy Equipment Purchase              | 0                      | 0                      |                           |                             | 15,000                | 15,000         | Antero circle hwy 24 acess - eng       |
| 03-410-4811                                       | Heavy Equipment Purchase              | 0                      | 4,941                  | 5,075                     | -5,075                      |                       | 0              | multi function pickup plow attachment  |
| 03-410-4813                                       | Light Equipment Purchase              | 0                      | 4,570                  |                           |                             |                       | 0              | Vehicle replacement                    |
| 03-410-4813                                       | Light Equipment Purchase              | 0                      | 4,220                  |                           |                             | 33,000                | 33,000         | Striping machine                       |
| 03-410-4813                                       | Light Equipment Purchase              | 0                      | 0                      |                           |                             |                       | 0              | Hwy 24 RAMP                            |
| <b>Department 410 - Public Works Total:</b>       |                                       | <b>6,750</b>           | <b>13,731</b>          | <b>5,075</b>              | <b>-5,075</b>               | <b>48,000</b>         | <b>48,000</b>  |  |
| <b>Department: 415 - Street Maintenance</b>       |                                       |                        |                        |                           |                             |                       |                |  |
| 03-415-4850                                       | Debt Issuance Cost                    | 0                      | 0                      |                           |                             |                       | 0              |  |
| 03-415-4854                                       | Bond Paying Agent Fees                | -1,125                 | 250                    | 250                       |                             |                       | 250            |  |
| 03-415-4859                                       | Sidewalk Program                      | 0                      | 0                      |                           | 10,000                      |                       | 10,000         | Sidewalks                              |
| 03-415-4861                                       | Street Reconstruction > \$5000        | 1,976,159              | 9,765                  | 9,312                     |                             |                       | 0              | Drainage down Beldon                   |
| 03-415-4861                                       | Street Reconstruction > \$5000        |                        | 0                      | 130,116                   | 179,031                     |                       | 0              | South Main                             |
| 03-415-4861                                       | Street Reconstruction > \$5000        |                        | 0                      |                           |                             |                       | 0              | Eng Westside drainage plan             |
| 03-415-4861                                       | Street Reconstruction > \$5000        |                        | 0                      | 12,500                    | 80,000                      |                       | 80,000         | Annual Maintenance                     |
| 03-415-4861                                       | Street Reconstruction > \$5000        |                        | 0                      | 1,108                     | 65,000                      |                       | 65,000         | Small Projects                         |
| 03-415-4861                                       | Street Reconstruction > \$5000        |                        | 39,514                 | 646,685                   |                             |                       | 0              | Cedar- Railroad to South Main B        |
| 03-415-4861                                       | Street Reconstruction > \$5000        |                        | 6,833                  | 408,739                   |                             |                       | 0              | East Main Street Paving B              |
| 03-415-4861                                       | Street Reconstruction > \$5000        |                        | 18,707                 | 31,129                    | 0                           | 80,000                | 80,000         | hwy 24 imp                             |
| 03-415-4861                                       | Street Reconstruction > \$5000        |                        | 43,766                 |                           |                             |                       | 0              | crosswalks                             |
| 03-415-4861                                       | TAP Traspartition Alternative Program |                        | 0                      |                           |                             | 346,722               | 346,722        | TAP Traspartition Alternative Program  |
| 03-415-4861                                       | Street Reconstruction > \$5000        |                        | 0                      |                           |                             |                       | 0              | Landscape irrigation & lighting        |
| 03-415-4861                                       | Street Reconstruction > \$5000        |                        | 30,345                 | 536,345                   |                             |                       | 0              | Rodeo Road B                           |
| 03-415-4861                                       | Street Reconstruction > \$5000        |                        | 93,055                 | 1,326                     |                             |                       | 0              | Arkansas B                             |
| 03-415-4861                                       | Street Reconstruction > \$5000        |                        | 0                      | 195,467                   |                             |                       | 0              | Eng / Surveying for street projects    |
| 03-415-4861                                       | Street Reconstruction > \$5000        |                        | 995,071                | 3,433                     | -191                        |                       | 0              | Greg Drive B                           |
| 03-415-4862                                       | Sidewalk Construction & Repair        |                        | 0                      |                           |                             |                       | 0              | Hwy 24 Sidewalks Match                 |
| 03-415-4866                                       | Handicap ramp                         |                        | 1,480                  |                           |                             |                       | 0              |  |
| 03-415-4869                                       | Street irrigation systems             |                        | 0                      |                           |                             |                       | 0              |  |
| 03-415-4891                                       | Debt Service Principal                |                        | 90,000                 | 90,000                    |                             |                       | 90,000         | Bond Principal                         |
| 03-415-4892                                       | Debt Service Interest                 |                        | 85,236                 | 86,375                    |                             |                       | 84,574         | Bond Interest                          |
| <b>Department 415 - Street Maintenance Total:</b> |                                       | <b>1,412,647</b>       | <b>2,152,784</b>       | <b>354,046</b>            | <b>-24,222</b>              | <b>426,722</b>        | <b>756,546</b> |  |
| <b>Department: 510 - Parks Department</b>         |                                       |                        |                        |                           |                             |                       |                |  |
| 03-510-4841                                       | Park Infrastructure > \$5000          |                        | 0                      |                           |                             | 5,000                 | 5,000          | Lake Dam Gates                         |
| 03-510-4842                                       | Park Structures New Construction      |                        |                        | 3,215                     | -3,215                      |                       | 0              | Shed at River Park                     |
| 03-510-4843                                       | Street furniture                      |                        | 6,000                  |                           |                             |                       | 0              | Street furniture                       |
| 03-510-4843                                       | Street Planters                       |                        |                        | 12,499                    | -12,499                     |                       | 0              | Street Planters                        |
| 03-510-4845                                       | Whitewater Park Infrastructure        |                        |                        | 3,480                     |                             |                       | 0              | Whitewater Park design 2014            |
| 03-510-4845                                       | Whitewater Park Infrastructure        |                        |                        |                           | 29,000                      | 7,000                 | 36,000         | Whitewater Park ongoing maintance 2016 |
| 03-510-4846                                       | McPhelmy Play Structure               |                        |                        | 40,501                    | -40,501                     |                       | 0              | McPhelmy Play Structure                |

[illegible]

|  |  |                        |                        |                             |                                |                          |               |                     |
|---|--|------------------------|------------------------|-----------------------------|--------------------------------|--------------------------|---------------|---------------------|
| Account Number  | Account Name                               | 2013<br>Total Activity | 2014<br>Total Activity | 2015<br>Projected<br>Actual | 2016<br>Operational<br>Changes | 2016 One-time<br>Changes | 2016 Budget   | Notes               |
| <b>Fund: 04 - Conservation Trust Fund</b>   |  |                        |                        |                             |                                |                          |               |                     |
| <b>Revenue</b>  |  |                        |                        |                             |                                |                          |               |                     |
| <b>Department: 590 - Conservation Trust Fund</b>                                  |  |                        |                        |                             |                                |                          |               |                     |
|   |  |                        |                        |                             | Enter changes here             |                          |               |                     |
| 04-590-3160   | Lottery proceeds                           | 28,453                 | 25,598                 | 26,822                      | 178                            |                          | 27,000        |                     |
| 04-590-3701   | Miscellaneous                              | 0                      | 0                      | 6,000                       | -6,000                         |                          | 0             |                     |
| 04-590-3792   | Interest on Investments                    | 87                     | 111                    | 115                         | 2                              |                          | 117           |                     |
| <b>Department 590 - Conservation Trust Fund Total:</b>                            |  | <b>28,541</b>          | <b>25,709</b>          | <b>32,937</b>               | <b>-5,820</b>                  | <b>0</b>                 | <b>27,117</b> |                     |
|   |  |                        |                        |                             |                                |                          |               |                     |
| <b>Revenue Total:</b>   |  | <b>28,541</b>          | <b>25,709</b>          | <b>32,937</b>               | <b>-5,820</b>                  | <b>0</b>                 | <b>27,117</b> |                     |
|   |  |                        |                        |                             |                                |                          |               |                     |
| <b>Expense</b>  |  |                        |                        |                             |                                |                          |               |                     |
| <b>Department: 590 - Conservation Trust Fund</b>                                  |  |                        |                        |                             |                                |                          |               |                     |
| 04-590-4101   | Wages                                      | 9,269                  | 10,867                 | 11,715                      | 468                            |                          | 12,183        |                     |
| 04-590-4110   | FICA / Medicare                            | 709                    | 831                    | 896                         | 35                             |                          | 931           |                     |
| 04-590-4112   | Unemployment Insurance                     | 28                     | 32                     | 35                          | 2                              |                          | 37            |                     |
| 04-590-4114   | Retirement Contributions - Genera          | 22                     | 0                      | 316                         | 4                              |                          | 320           |                     |
| 04-590-4416   | Medical / Dental / Vision / Life Insurance | 1,568                  | 0                      | 0                           | 0                              |                          | 0             |                     |
|   | Trasfer to Capital Construction Fund       | 0                      | 0                      | 15,000                      | -15,000                        |                          | 0             | BV Square           |
| 04-590-4851   | Trail Construction                         | 0                      | 0                      | 0                           | 0                              | 12,000                   | 12,000        | McPhelemy ParkTrail |
| <b>Department 590 - Conservation Trust Fund Total:</b>                            |  | <b>11,596</b>          | <b>11,730</b>          | <b>27,962</b>               | <b>-14,491</b>                 | <b>12,000</b>            | <b>25,471</b> |                     |
|   |  |                        |                        |                             |                                |                          |               |                     |
| <b>Fund 04 Over / (Under):</b>  |  | <b>16,945</b>          | <b>13,979</b>          | <b>4,975</b>                | <b>8,671</b>                   | <b>-12,000</b>           | <b>1,646</b>  |                     |
|   |  |                        |                        |                             |                                |                          |               |                     |
|   |  |                        |                        |                             |                                |                          |               |                     |



| Account Number   | Account Name                        | 2013<br>Total Activity | 2014<br>Total Activity | 2015<br>Projected<br>Actual | 2016 Operational<br>Changes | 2016 One-time<br>Changes | 2016 Budget    | Notes       |
|--|-------------------------------------|------------------------|------------------------|-----------------------------|-----------------------------|--------------------------|----------------|-------------|
| <b>Fund: 07 - Airport Enterprise Fund</b>                          |                                     |                        |                        |                             |                             |                          |                |             |
| <b>Revenue</b>   |                                     |                        |                        |                             |                             |                          |                |             |
| <b>Department: 810 - Airport Sales</b>                             |                                     |                        |                        |                             |                             |                          |                |             |
| 07-810-3301  | Vending Machine Fees                | 51                     | 37                     | 87                          | 13                          |                          | 100            |             |
| 07-810-3350  | Aircraft Fuel Sales                 | 312,391                | 280,485                | 346,800                     | 3,500                       |                          | 350,300        | 1% increase |
| 07-810-3353  | Sales of Supplies & Additives       | 388                    | 2                      | 972                         | 88                          |                          | 1,060          |             |
| <b>Department 810 - Airport Sales Total:</b>                       |                                     | <b>312,829</b>         | <b>280,524</b>         | <b>347,859</b>              | <b>3,601</b>                | <b>0</b>                 | <b>351,460</b> |             |
| <b>Department: 830 - Airport Operational Support Revenue</b>       |                                     |                        |                        |                             |                             |                          |                |             |
| 07-830-3325  | Auto parking fees                   | 2,080                  | 1,684                  | 2,178                       | 22                          |                          | 2,200          |             |
| 07-830-3326  | Landing Fees                        | 2,035                  | 880                    | 2,296                       | 4                           |                          | 2,300          |             |
| 07-830-3327  | Ground Transportation Fees          | 830                    | 0                      | 896                         | 4                           |                          | 900            |             |
| 07-830-3333  | Tie Down/Ramp Fees                  | 2,375                  | 2,848                  | 2,978                       | 22                          |                          | 3,000          |             |
| 07-830-3334  | Bus Commission                      | 1,760                  | 4,167                  | 0                           |                             |                          | 0              |             |
| 07-830-3336  | Charge for Special Services         | 70                     | 58                     | 188                         | 12                          |                          | 200            |             |
| 07-830-3338  | Towing and GPU Fees                 | 190                    | 610                    | 562                         | 38                          |                          | 600            |             |
| 07-830-3339  | Fees for Testing Services           | 13,564                 | 20,000                 | 22,856                      | 44                          |                          | 22,900         |             |
| 07-830-3341  | Hangar Rent Revenue                 | 5,403                  | 12,943                 | 4,786                       | 12,314                      |                          | 17,100         |             |
| 07-830-3355  | After Hours Charge                  | 2,799                  | 3,397                  | 3,878                       | 22                          |                          | 3,900          |             |
| 07-830-3728  | Excise Tax Refund for Aircraft Fuel | 2,691                  | 2,111                  | 2,888                       | 12                          |                          | 2,900          |             |
| 07-830-3768  | Chaffee County Contribution         | 25,000                 | 25,000                 | 25,000                      |                             |                          | 25,000         |             |
|  | Refund of expenditures              |                        | 213                    |                             |                             |                          |                |             |
|  | Ground Lease Town Property          |                        | 1,403                  |                             |                             |                          |                |             |
|  | Hertz Revenue                       | 560                    | 10,272                 | 12,876                      | 2,000                       |                          | 14,876         |             |
| 07-830-3790  | Interest on Deposits                | 408                    | 611                    | 402                         | -2                          |                          | 400            |             |
| 07-830-3870  | Transfer from General fund          | 110,000                | 110,000                | 350,000                     | -29,000                     |                          | 321,000        |             |
| <b>Department 830 - Airport Operational Support Revenue Total:</b> |                                     | <b>169,766</b>         | <b>196,197</b>         | <b>431,784</b>              | <b>-14,508</b>              | <b>0</b>                 | <b>417,276</b> |             |

| Account Number  | Account Name                   | 2013<br>Total Activity | 2014<br>Total Activity | 2015<br>Projected<br>Actual | 2016 Operational<br>Changes | 2016 One-time<br>Changes | 2016 Budget      | Notes                    |
|---|--------------------------------|------------------------|------------------------|-----------------------------|-----------------------------|--------------------------|------------------|--------------------------|
|   |                                |                        |                        |                             |                             |                          | 0                |                          |
| <b>Department: 850 - Airport Capital Improvements</b>       |                                |                        |                        |                             |                             |                          | 0                |                          |
| <u>07-850-3775</u>  | FAA Annual Entitlement Grant   | 0                      | 58,910                 | 237,500                     | -237,500                    | 348,346                  | 348,346          | 2016 Land Acquisition    |
| <u>07-850-3776</u>  | CDOT Grant Match for FAA Grant | 5,495                  | 3,273                  | 242,157                     |                             | -242,157                 | 0                | CDAG MP 5% / FAA 90%     |
| <u>07-850-3777</u>  | CDOT Special                   | 0                      | -19,750                |                             |                             | 0                        | 0                | Appraisal                |
| <u>07-850-3777</u>  | CDOT Special                   | 0                      | 0                      |                             |                             | 316,667                  | 316,667          | SRE Building             |
| <u>07-850-3777</u>  | REDI Grant                     | 0                      |                        | 58,178                      |                             | -58,178                  | 0                | Waterline Construction   |
| <u>07-850-3777</u>  | CDOT Special                   | 0                      | 29,236                 | 137,940                     |                             | -137,940                 | 0                | Seal Coat / fog / stripe |
| <u>07-850-3777</u>  | CDOT                           | 0                      | 17,761                 | 45,000                      | -45,000                     |                          | 0                | Snow plow addition       |
| <u>07-850-3777</u>  | CDOT                           | 0                      | 30,895                 | 111,111                     |                             | -111,111                 | 0                | Lift station             |
| <u>07-850-3777</u>  | CDOT Special                   | 0                      |                        | 125,000                     |                             | -125,000                 | 0                | Jet Pad Phase 1          |
| <u>07-850-3777</u>  | FAA Grant                      |                        |                        | 288,000                     |                             | -288,000                 | 0                | Hanger Acq.              |
| <u>07-850-3777</u>  | CDOT Discretionary Grant       | 10,097                 |                        |                             |                             |                          | 0                | Security cameras         |
| <b>Department 850 - Airport Capital Improvements Total:</b> |                                | <b>15,592</b>          | <b>120,325</b>         | <b>1,244,886</b>            | <b>-282,500</b>             | <b>-297,373</b>          | <b>665,013</b>   |                          |
|   |                                |                        |                        |                             |                             |                          | 0                |                          |
| <b>Revenue Total:</b>                                       |                                | <b>498,188</b>         | <b>597,046</b>         | <b>2,024,529</b>            | <b>-293,407</b>             | <b>-297,373</b>          | <b>1,433,749</b> |                          |

| Account Number  | Account Name                  | 2013<br>Total Activity | 2014<br>Total Activity | 2015<br>Projected<br>Actual | 2016 Operational<br>Changes | 2016 One-time<br>Changes | 2016 Budget    | Notes |
|---|-------------------------------|------------------------|------------------------|-----------------------------|-----------------------------|--------------------------|----------------|-------|
|   |                               |                        |                        |                             |                             |                          | 0              |       |
| <b>Expense</b>  |                               |                        |                        |                             |                             |                          | 0              |       |
| <b>Department: 810 - Airport Cost of Goods Sold</b>           |                               |                        |                        |                             |                             |                          | 0              |       |
| <u>07-810-4217</u>  | Supplies for Resale           | 317                    | 0                      | 588                         | 120                         |                          | 708            |       |
| <u>07-810-4440</u>  | Credit Card Processing Fees   | 10,109                 | 8,173                  | 9,254                       | 46                          |                          | 9,300          |       |
| <u>07-810-4441</u>  | Fuel for Resale               | 242,514                | 186,907                | 267,036                     | 2,695                       |                          | 269,731        |       |
| <u>07-810-4442</u>  | Fuel Testing Costs            | 864                    | 65                     | 1,863                       | 37                          |                          | 1,900          |       |
| <u>07-810-4443</u>  | Fuel Loss / Gain              | 5,625                  | 0                      | 386                         | 14                          |                          | 400            |       |
| <b>Department 810 - Airport Cost of Goods Sold Total:</b>     |                               | <b>259,429</b>         | <b>195,145</b>         | <b>279,127</b>              | <b>2,912</b>                | <b>0</b>                 | <b>282,039</b> |       |
| <b>Department: 815 - Terminal Building</b>                    |                               |                        |                        |                             |                             |                          |                |       |
| <u>07-815-4214</u>  | Cleaning Supplies             | 680                    | 51                     | 108                         | -8                          |                          | 100            |       |
| <u>07-815-4240</u>  | Building Maintenance Supplies | 851                    | 672                    | 772                         | 12                          |                          | 784            |       |
| <u>07-815-4384</u>  | Airport Liability Insurance   | 900                    | 900                    | 900                         |                             |                          | 900            |       |
| <u>07-815-4570</u>  | Other Building Furnishings    | 8,435                  | 0                      |                             | 0                           |                          | 0              |       |
| <b>Department 815 - Terminal Building Total:</b>              |                               | <b>10,866</b>          | <b>1,623</b>           | <b>1,780</b>                | <b>4</b>                    | <b>0</b>                 | <b>1,784</b>   |       |
| <b>Department: 820 - Airport Grounds/Infrastructure</b>       |                               |                        |                        |                             |                             |                          | 0              |       |
| <u>07-820-4438</u>  | Weather Operations Maint      | 8,192                  | 4,499                  | 5,267                       | -767                        |                          | 4,500          |       |
| <b>Department 820 - Airport Grounds/Infrastructure Total:</b> |                               | <b>8,192</b>           | <b>4,499</b>           | <b>5,267</b>                | <b>-767</b>                 | <b>0</b>                 | <b>4,500</b>   |       |

| Account Number                                       | Account Name                               | 2013<br>Total Activity | 2014<br>Total Activity | 2015<br>Projected<br>Actual | 2016 Operational<br>Changes | 2016 One-time<br>Changes | 2016 Budget | Notes                           |
|--|--|------------------------|------------------------|-----------------------------|-----------------------------|--------------------------|-------------|---------------------------------|
|  |  |                        |                        |                             |                             |                          | 0           |                                 |
| <b>Department: 830 - Airport Operational Support</b> |  |                        |                        |                             |                             |                          | 0           |                                 |
| 07-830-4101  | Wages                                      | 105,516                | 119,276                | 143,902                     | 2,247                       |                          | 146,149     | 2% COLA 2% Merit Added \$13,656 |
| 07-830-4110  | FICA / Medicare                            | 7,949                  | 9,033                  | 11,009                      | 172                         |                          | 11,181      |                                 |
| 07-830-4112  | Unemployment Insurance                     | 313                    | 361                    | 432                         | 6                           |                          | 438         |                                 |
| 07-830-4114  | Retirement Contributions - Genera          | 1,627                  | 2,054                  | 3,130                       | 68                          |                          | 3,198       |                                 |
| 07-830-4115  | Earned Leave Time Accrued                  | 496                    | 0                      |                             | 8                           |                          | 8           |                                 |
| 07-830-4116  | Medical / Dental / Vision / Life Insurance | 10,368                 | 12,060                 | 13,867                      | 1,845                       |                          | 15,712      |                                 |
| 07-830-4140  | Workers Compensation Insurance             | 3,414                  | 0                      | 4,687                       | 172                         |                          | 4,859       |                                 |
| 07-830-4205  | Postage                                    | 0                      | 64                     | 55                          |                             |                          | 55          |                                 |
| 07-830-4210  | Medical Supplies                           |                        | 940                    | 58                          |                             |                          | 58          |                                 |
| 07-830-4211  | Office Supplies                            | 257                    | 592                    | 410                         | 48                          |                          | 458         |                                 |
| 07-830-4213  | Computer Supplies                          | 444                    | 69                     | 14                          | 146                         |                          | 160         |                                 |
| 07-830-4215  | Customer Supplies                          | 578                    | 1,901                  | 3,544                       | 48                          |                          | 3,592       |                                 |
| 07-830-4216  | Operating Supplies                         | 541                    | 779                    | 429                         | -33                         |                          | 396         |                                 |
| 07-830-4220  | Licenses & Permits                         | 185                    | 185                    | 185                         |                             |                          | 185         |                                 |
| 07-830-4231  | Vehicle Gas                                | 3,030                  | 2,064                  | 1,858                       | 282                         |                          | 2,140       |                                 |
| 07-830-4240  | Building Maintenance Supplies              | 140                    | 452                    | 138                         | 309                         |                          | 447         |                                 |
| 07-830-4275  | Uniform / Work Wear                        | 342                    | 304                    | 108                         | 73                          |                          | 181         |                                 |
| 07-830-4279  | Testing Dedicated Supplies                 | 9,626                  | 2,173                  | 0                           | 78                          |                          | 78          |                                 |
| 07-830-4280  | Meeting Food Provided                      | 203                    | 232                    | 185                         | 13                          |                          | 198         |                                 |
| 07-830-4290  | Miscellaneous                              | 71                     | 0                      |                             |                             |                          | 0           |                                 |
| 07-830-4341  | Electricity                                | 7,133                  | 10,837                 | 11,887                      | 1,571                       |                          | 13,458      |                                 |
| 07-830-4342  | Water                                      | 362                    | 348                    | 362                         | 14                          |                          | 376         |                                 |
| 07-830-4344  | Natural Gas / Propone                      | 2,851                  | 6,349                  | 6,458                       | 266                         |                          | 6,724       |                                 |
| 07-830-4345  | Telephone Service                          | 3,720                  | 3,665                  | 3,789                       | 38                          |                          | 3,827       |                                 |
| 07-830-4346  | Cell Phone Service                         | 838                    | 812                    | 854                         | 12                          |                          | 866         |                                 |
| 07-830-4380  | PC / Liability Insurance                   | 7,602                  | 7,713                  | 7,864                       | 142                         |                          | 8,006       |                                 |
| 07-830-4384  | Airport Liability Insurance                | 6,800                  | 6,835                  | 10,879                      | 22                          |                          | 10,901      |                                 |
| 07-830-4385  | Insurance Deductible                       | 987                    |                        | 0                           |                             |                          | 0           |                                 |
| 07-830-4410  | Legal                                      | 1,206                  | 90                     | 9,756                       | -9,556                      |                          | 200         |                                 |
| 07-830-4411  | Audit Fees                                 | 3,915                  | 4,000                  | 4,200                       | 15                          |                          | 4,215       |                                 |
| 07-830-4414  | IT Services                                | 3,550                  | 2,653                  | 0                           | 436                         |                          | 436         |                                 |

| Account Number   | Account Name                             | 2013<br>Total Activity | 2014<br>Total Activity | 2015<br>Projected<br>Actual | 2016 Operational<br>Changes | 2016 One-time<br>Changes | 2016 Budget    | Notes                                      |
|--|--|------------------------|------------------------|-----------------------------|-----------------------------|--------------------------|----------------|--|
| <u>07-830-4415</u>   | Professional Fees for Outside Service    |                        | 60                     | 0                           | 1,500                       |                          | 1,500          |  |
| <u>07-830-4416</u>   | Advertising / Public Relations           | 3,002                  | 5,513                  | 1,687                       | 3,374                       |                          | 5,061          | Marketing                                  |
| <u>07-830-4420</u>   | Vehicle Maintenance from outside service |                        | 39                     |                             | 1,461                       |                          | 1,461          | Plow repair                                |
| <u>07-830-4430</u>   | Printing Services                        | 22                     | 10                     |                             | 1,481                       |                          | 1,481          | Trade show material                        |
| <u>07-830-4432</u>   | Memberships / Dues                       | 387                    | 100                    |                             | 105                         |                          | 105            |  |
| <u>07-830-4436</u>   | Hangar Rental Owner Share                |                        | 12,873                 | 0                           |                             |                          | 0              |  |
| <u>07-830-4444</u>   | Fuel Long / Short                        |                        | 0                      |                             |                             |                          | 0              |  |
| <u>07-830-4480</u>   | Travel & Training Costs                  | 1,354                  | 1,185                  |                             | 1,343                       |                          | 1,343          | Co Airport oper. Assoc. winter & fall conf |
| <u>07-830-4481</u>   | Restaurant Meals for Travel & Meetings   |                        | 14                     |                             | 200                         |                          | 200            |  |
| <u>07-830-4510</u>   | Software costs                           | 468                    | 919                    | 1,045                       | -645                        |                          | 400            |  |
| <u>07-830-4511</u>   | Computer Purchases & Parts               | 1,100                  | 790                    | 0                           | 510                         |                          | 510            |  |
| <u>07-830-4512</u>   | Printer/Multi-functional machines        | 3,152                  | 483                    |                             | 17                          |                          | 17             |  |
| <u>07-830-4514</u>   | Other Office Equipment Purchase          |                        | 45                     | 0                           | 155                         |                          | 155            |  |
| <b>Department 830 - Airport Operational Support Total:</b> |  | <b>193,548</b>         | <b>217,872</b>         | <b>242,792</b>              | <b>7,944</b>                | <b>0</b>                 | <b>250,736</b> |  |
| <b>Department: 835 - Airport Maintenance</b>               |  |                        |                        |                             |                             |                          |                |  |
| <u>07-835-4228</u>   | Runway Maintenance Supplies              | 4,631                  | 2,668                  | 2,462                       |                             | 2,002                    | 4,464          | lights / upgrade                           |
| <u>07-835-4229</u>   | Fuel Island/Tank Maintenance Supplies    | 2,566                  | 466                    | 1,398                       | 1,146                       |                          | 2,544          |  |
| <u>07-835-4232</u>   | Vehicle Maintenance Supplies             | 977                    | 2,303                  | 1,256                       | 516                         |                          | 1,772          |  |
| <u>07-835-4233</u>   | Equipment Maintenance Supplies           | 4,260                  | 2,503                  | 387                         | 2,332                       |                          | 2,719          |  |
| <u>07-835-4235</u>   | Maintenance Supplies                     |                        | 10                     | 64                          |                             |                          | 64             |  |
| <u>07-835-4240</u>   | Building Maintenance Supplies            | 409                    | 0                      | 1,878                       | 11                          |                          | 1,889          |  |
| <u>07-835-4421</u>   | Equipment Repair Service                 | 995                    | 200                    |                             | 450                         |                          | 450            |  |
| <u>07-835-4422</u>   | Office Equipment Repair Service          | 454                    | 0                      |                             | 500                         |                          | 500            |  |
| <u>07-835-4427</u>   | Maintenance Services Provided            | 920                    | 451                    | 3,360                       | -2                          |                          | 3,358          |  |
| <b>Department 835 - Airport Maintenance Total:</b>         |  | <b>15,211</b>          | <b>8,601</b>           | <b>10,805</b>               | <b>4,953</b>                | <b>2,002</b>             | <b>17,760</b>  |  |

